

LORAL SPACE & COMMUNICATIONS LTD

Form 10-Q/A

May 12, 2004

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**SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 10-Q/A

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended March 31, 2003

Commission File Number 1-14180

Loral Space & Communications Ltd.

**c/o Loral SpaceCom Corporation
600 Third Avenue
New York, New York 10016
Telephone: (212) 697-1105**

Jurisdiction of incorporation: Bermuda

IRS identification number: 13-3867424

The registrant has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months and has been subject to such filing requirements for the past 90 days.

Indicate by check mark whether the registrant is an accelerated filer (as defined in Exchange Act Rule 12b-2). Yes No

As of April 30, 2004 there were 44,125,202 shares of Loral Space & Communications Ltd. common stock outstanding.

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EXPLANATORY NOTE

We are filing this Amendment on Form 10-Q/A to the Quarterly Report solely for the purpose of amending Item 4(b) to conform the language in our filing to the exact wording required by Item 4(b).

In addition, we have filed the following exhibits herewith:

31.1 Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

31.2 Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

Except as specifically indicated herein, no other information included in our Quarterly Report on Form 10-Q and 10-Q/A is amended by this Amendment on Form 10-Q/A.

PART I

Item 4. Evaluation of Disclosure Controls and Procedures

(a) *Disclosure controls and procedures.* Our chief executive officer and our chief financial officer, after evaluating the effectiveness of our disclosure controls and procedures (as defined in the Securities and Exchange Act of 1934 Rules 13a-15(e) or 15d-15(e)) as of March 31, 2003, have concluded that our disclosure controls and procedures were effective and designed to ensure that material information relating to Loral and its consolidated subsidiaries required to be in our filings under the Securities and Exchange Act of 1934 would be made known to them by others within those entities in a timely manner.

(b) *Internal controls over financial reporting.* There were no changes in our internal controls over financial reporting (as defined in the Securities and Exchange Act of 1934 Rules 13a-15(f) and 15-d-15 (f)) during the most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II

Item 6. Exhibits and Reports on Form 8-K

INDEX TO EXHIBITS

<u>Exhibit Number</u>	<u>Description</u>
31.1	Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (field herewith)
31.2	

Certification of Chief Financial Officer pursuant to 18
U.S.C. Section 1350, as adopted pursuant to
Section 302 of the Sarbanes-Oxley Act of 2002 (field
herewith)

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

LORAL SPACE & COMMUNICATIONS LTD.
Registrant

/s/ Richard J. Townsend

Richard J. Townsend
Executive Vice President and
Chief Executive Officer
(Principal Financial Officer
and Registrant's Authorized Officer)

Date: May 12, 2004