

Mail Stop 3720

October 6, 2006

Via U.S. Mail and Fax (703) 547-5227

Mr. Bryon R. Siliezar
Chief Financial Officer
NII Holdings, Inc.
10700 Parkridge Blvd., Suite 600
Reston, VA 20191

**RE: NII Holdings, Inc.
Form 10-K for the Year ended December 31, 2005
Filed March 22, 2006
File No. 000-32421**

Dear Mr. Siliezar:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director