



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

November 14, 2007

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

Mr. Gokul Hemmady
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, 2006
Filed February 27, 2007
File No. 000-32421

Dear Mr. Hemmady:

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