

Mail Stop 3720

June 12, 2006

Mr. S. Douglas Hutcheson
Chief Executive Officer, President
And Director
Leap Wireless International, Inc.
10307 Pacific Center Court
San Diego, CA 92121

**RE: Leap Wireless International, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Form 10-Q for Fiscal Quarter Ended March 31, 2006
File No. 000-29752**

Dear Mr. Hutcheson:

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