

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