



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 30, 2009

**Via U.S. Mail and Fax (858.882.6040)**

Mr. Walter Z. Berger  
Chief Financial Officer  
Leap Wireless International, Inc.  
10307 Pacific Center Court  
San Diego, CA 92121

**RE: Leap Wireless International, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the Fiscal Quarter Ended March 31, 2009  
File No. 000-29752**

Dear Mr. Berger:

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