

Mail Stop 3720

May 31, 2006

Mr. Peter A. Ritcher  
Chief Financial Officer  
Cingular Wireless LLC  
5565 Glenridge Connector  
Atlanta, GA 30342

**Re: Cingular Wireless LLC  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed February 24, 2006  
File No. 1-31673**

Dear Mr. Ritcher:

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