

Mail Stop 3561

June 3, 2008

Via Fax & U.S. Mail

Mr. William B. Chiasson
Chief Financial Officer
6401 Hollis Street
Emeryville, California 94608

**Re: Leapfrog Enterprises, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 13, 2008
File No. 001-31396**

Dear Mr. Chiasson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief