



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

DIVISION OF  
CORPORATION FINANCE

July 7, 2010

William B. Chiasson  
President  
LeapFrog Enterprises, Inc.  
6401 Hollis Street  
Emeryville, CA 94608

**Re: LeapFrog Enterprises, Inc.**  
**Form 10-K**  
**Filed February 22, 2010**  
**File No. 001-31396**

Dear Mr. Chiasson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director

cc: Robert Lattuga  
Nicholas Khadder  
via fax: (510) 420-5011