



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 6, 2009

J. Braxton Carter  
Executive Vice President and Chief Financial Officer  
MetroPCS Communications, Inc.  
2250 Lakeside Boulevard  
Richardson, Texas 75082

**RE: MetroPCS Communications, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Filed March 2, 2009**  
**File No. 001-33409**

Dear Mr. Carter:

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

Sincerely,

Celeste M. Murphy  
Legal Branch Chief

Cc: William D. Howell, Esq.  
Baker Botts L.L.P.  
Via Facsimile: (214) 661-4418