



DIVISION OF  
CORPORATION FINANCE

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

September 1, 2010

Mr. Frank A. Cassou, Esq.  
Chief Legal Counsel and Secretary  
NextWave Wireless, Inc.  
12264 El Camino Real, Suite 305  
San Diego, California 92130

**Re: NextWave Wireless, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed August 4, 2010**  
**File No. 001-33226**

We have completed our review of your Preliminary Proxy Statement and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director

cc: Marita A. Makinen, Esq.  
Weil, Gotshal & Manges  
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