

Securities and Exchange Commission
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Should you have any questions or require anything further, please feel free to contact the undersigned at (619) 573-1581, or Marita A. Makinen, Esq., of Lowenstein Sandler PC, the Company's outside legal counsel, at (646) 414-6950. Please forward copies of any order consenting to the withdrawal of the Registration Statement to the undersigned via facsimile at (858) 704-7825, with a copy to Ms. Makinen via facsimile at (973) 535-3357.

Very truly yours,

NEXTWAVE WIRELESS INC.

/s/ Frank A. Cassou

Frank A. Cassou
Executive Vice President and Chief Legal Counsel