

LEAP WIRELESS INTERNATIONAL INC

Form 8-K

May 17, 2011

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**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**FORM 8-K
CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934**

For the fiscal year ended December 31, 2010

Date of report (Date of earliest event reported): May 17, 2011

LEAP WIRELESS INTERNATIONAL, INC.

(Exact name of registrant as specified in its charter)

Delaware

001-34865

33-0811062

(State or other jurisdiction of
incorporation)

(Commission
File Number)

(I.R.S. Employer
Identification No.)

**5887 Copley Drive
San Diego, CA 92111**

(Address of Principal Executive Offices)

(858) 882-6000

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01 Other Events.

Leap Wireless International, Inc. (Leap) filed its Annual Report on Form 10-K for the year ended December 31, 2010 (the 2010 10-K), with the Securities and Exchange Commission (the SEC) on February 25, 2011, which report was amended by Amendment No. 1 on Form 10-K/A filed with the SEC on April 29, 2011 (Amendment No. 1). Denali Spectrum, LLC and LCW Wireless, LLC and their respective subsidiaries (collectively, the Subsidiaries) were reported as Non-Guarantor Subsidiaries in Note 15 Guarantor Financial Information (Note 15) in the consolidated financial statements for the three years ended December 31, 2010 included in the 2010 10-K (the 2010 Financial Statements). Subsequent to Leap 's filing of the 2010 10-K, the Subsidiaries were merged with and into Leap 's wholly-owned subsidiary, Cricket Communications, Inc. (Cricket).

Attached hereto as Exhibit 99.1 are Leap 's consolidated financial statements for the three years ended December 31, 2010, in which Note 15 has been updated to reflect the subsequent mergers of the Subsidiaries with and into Cricket and to reflect the consolidation of the financial position, results of operations and cash flows of these entities into Cricket as the Issuing Subsidiary for each period presented.

Other than the above-described update to Note 15, no other portions of the 2010 Financial Statements have been updated or amended. Except as set forth in Amendment No. 1 or as described herein, Leap has not undertaken any obligation to update or supplement any other items in the 2010 Form 10-K or the 2010 Financial Statements to reflect any events occurring after February 25, 2011 or to modify or update information or disclosures in the 2010 Form 10-K or 2010 Financial Statements affected by other subsequent events.

Item 9.01 Financial Statements and Exhibits.

Exhibit No.	Description
23.1	Consent of Independent Registered Public Accounting Firm.
99.1	Consolidated Financial Statements of Leap Wireless International, Inc.
101*	The following financial information from the Company 's Annual Report on Form 10-K for the annual period ended December 31, 2010, formatted in XBRL (eXtensible Business Reporting Language): (i) Consolidated Balance Sheets, (ii) Consolidated Statements of Operations, (iii) Consolidated Statements of Cash Flows, (iv) Consolidated Statements of Stockholder 's Equity and (v) the Notes to Consolidated Financial Statements, tagged as blocks of text.

* Users of this data are advised that pursuant to Rule 406T of Regulation S-T, this XBRL information is being furnished and not filed herewith for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and Sections 11 or 12 of the Securities Act of 1933, as amended, and is not to be incorporated by reference into any filing, or part of any registration statement or prospectus, of Leap Wireless International, Inc., whether made before or after the date hereof, regardless of any general incorporation language in such filing.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

LEAP WIRELESS INTERNATIONAL, INC.

Date: May 17, 2011

By /s/ Robert J. Irving, Jr.

Name: Robert J. Irving, Jr.

Title: Senior Vice President and General
Counsel

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