

SECURITIES AND EXCHANGE COMMISSION

(Release No. 39-2449; File No. 22-28859)

Application and Opportunity for Hearing: Grupo Iusacell Celular, S.A. de C.V.

October 15, 2007

The Securities and Exchange Commission gives notice that Grupo Iusacell Celular, S.A. de C.V. has filed an application under Section 304(d) of the Trust Indenture Act of 1939. Iusacell Celular asks the Commission to exempt from the certificate or opinion delivery requirements of Section 314(d) of the 1939 Act certain provisions of indentures between Iusacell Celular, certain guarantors and Law Debenture Trust Company of New York, as trustee. The indentures relate to Senior Floating Rate First Lien Notes due 2011 and 10% Senior Subordinated Second Lien Notes due 2012.

Section 304(d) of the 1939 Act, in part, authorizes the Commission to exempt conditionally or unconditionally any indenture from one or more provisions of the 1939 Act. The Commission may provide an exemption under Section 304(d) if it finds that the exemption is necessary or appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the 1939 Act.

Section 314(d) requires the obligor to furnish to the indenture trustee certificates or opinions of fair value from an engineer, appraiser or other expert upon any release of collateral from the lien of the indenture. The engineer, appraiser or other expert must opine that the proposed release will not impair the security under the indenture in contravention of the provisions of the indenture. The application requests an exemption

from Section 314(d) for specified dispositions of collateral that are made in Iusacell Celular's and the guarantors' ordinary course of business.

In its application, Iusacell Celular alleges that:

1. the indentures permit Iusacell Celular and the guarantors to dispose of collateral in the ordinary course of their business;
2. Iusacell Celular and the guarantors will deliver to the trustee annual consolidated financial statements audited by certified independent accountants; and
3. Iusacell Celular and the guarantors will deliver to the trustee a semi-annual certificate stating that all dispositions of collateral during the relevant six-month period occurred in Iusacell Celular's and the guarantors' ordinary course of business and that all of the proceeds were used as permitted by the indentures.

Any interested persons should look to the application for a more detailed statement of the asserted matters of fact and law. The application is on file in the Commission's Public Reference Section, File Number 22-28859, 100 F Street, NE, Washington, DC 20549.

The Commission also gives notice that any interested persons may request, in writing, that a hearing be held on this matter. Interested persons must submit those requests to the Commission no later than November 14, 2007. Interested persons must include the following in their request for a hearing on this matter:

- the nature of that person's interest;

- the reasons for the request; and
- the issues of law or fact raised by the application that the interested person desires to refute or request a hearing on.

The interested person should address this request for a hearing to: Nancy M. Morris, Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-1090. At any time after November 14, 2007, the Commission may issue an order granting the application, unless the Commission orders a hearing.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Florence E. Harmon
Deputy Secretary