

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

DIVISION OF CORPORATION FINANCE

September 12, 2011

<u>Via E-mail</u> Ryan Siurek Principal Accounting Officer Sprint Nextel Corporation 6200 Sprint Parkway Overland Park, Kansas 66251

> Re: Sprint Nextel Corporation Form 10-K for fiscal year ended December 31, 2010 And Documents Incorporated by Reference Filed February 24, 2011 File No. 001-04721

Dear Mr. Siurek:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Larry Spirgel

Larry Spirgel Assistant Director

cc: <u>Via E-mail</u> Stefan Schnopp