



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

December 4, 2017

Tarek Robbiati  
Chief Financial Officer  
Sprint Corporation  
6200 Sprint Parkway  
Overland Park, KS 66251

**Re: Sprint Corporation**  
**Form 10-K for Fiscal Year Ended March 31, 2017**  
**Filed May 26, 2017**  
**File No. 001-04721**

Dear Mr. Robbiati:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Carlos Pacho

Carlos Pacho  
Senior Assistant Chief Accountant  
AD Office 11 - Telecommunications