



DIVISION OF
CORPORATION FINANCE

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

October 10, 2018

Michel Combes
Chief Executive Officer
Sprint Corporation
6200 Sprint Parkway
Overland Park, KS 66251

Re: Sprint Corporation
Form 10-K for the Fiscal Year Ended March 31, 2018
Filed May 24, 2018
File No. 001-04721

Dear Mr. Combes:

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,

Division of Corporation Finance
Office of Telecommunications