



DIVISION OF  
CORPORATION FINANCE

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

April 2, 2021

G. Michael Sievert  
Chief Executive Officer  
T-Mobile US, Inc.  
12920 SE 38th Street  
Bellevue, WA 98006

**Re: T-Mobile US, Inc.**  
**Registration Statement on Form S-4**  
**Filed March 30, 2021**  
**File No. 333-254882**

Dear Mr. Sievert:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 460 regarding requests for acceleration. 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.

Please contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Larry Spigel, Office Chief, at (202) 551-3815, with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Mark Hayek, Esq.