



DIVISION OF
CORPORATION FINANCE

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

February 8, 2019

Timothy Mulieri
Vice President, Corporate Controller
NII Holdings Inc
12110 Sunset Hills Road
Suite 600
Reston, VA 20190

Re: NII Holdings Inc
Form 10-K for the Year Ended December 31, 2017
Filed March 15, 2018
File No. 001-37488

Dear Mr. Mulieri:

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