



DIVISION OF  
CORPORATION FINANCE

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

July 29, 2014

Via E-mail

Mr. Joseph J. Euteneur  
Chief Financial Officer  
Sprint Corporation  
6200 Sprint Parkway  
Overland Park, Kansas 66251

**Re: Sprint Corporation  
Form 10-K for the Year Ended December 31, 2013  
Filed February 24, 2014  
Form 10-KT for Transition Period from January 1, 2014  
To March 31, 2014  
Filed May 27, 2014  
File No. 001-04721**

Dear Mr. Euteneur:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spirgel  
Assistant Director