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July 18, 2007

Ms. Nancy Morris, Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, D.C. 20549-1090

Reference: File Number S7-24-06; Definition of a Significant Deficiency

Dear Ms. Nancy M. Morris, Secretary, U.S. Securities and Exchange Commission:

We thank you for the opportunity to respond to the Securities and Exchange Commission's (the Commission) request for comment regarding the proposed definition of a "significant deficiency." As we mentioned in our prior response to file #S7-11-06 and S7-24-06, we believe that section 404 of the Sarbanes-Oxley (SOX) Act has proven to be very beneficial and has positively impacted the financial reporting quality of many companies including Sprint Nextel Corporation ("Sprint Nextel" or the "Company"). In prior years, we have executed SOX compliance efforts through different management assessment processes and under the scrutiny of two different external auditors. Through these efforts, we have developed a perspective on SOX that we believe will provide constructive feedback to the Commission, in this case regarding the definition of "significant deficiency."

We view the proposed definition favorably and find it beneficial that it conforms with the "significant deficiency" definition that the Public Company Accounting Oversight Board (PCAOB) has included in Auditing Standard No. 5 *An Audit of Internal Control Over Financial Reporting That is Integrated with an Audit of Financial Statements* (Auditing Standard No. 5). While we understand that the intent of the revised definition is to allow management greater latitude and judgment in deciding what deficiencies merit the attention of those responsible for oversight of an entity's financial reporting process, we encourage the Commission to provide further guidance regarding the basis for the change in definition as well as to rename the term "significant deficiency" in order to allow preparers to operationalize the new definition in a manner consistent with the Commission's intent.

Specifically, we believe the Commission should provide guidance that articulates the Commission's intent for the proposed definition including providing additional clarity around the degree of change expected from implementing the new definition. The guidance should communicate that management is free to use greater latitude and judgment when evaluating deficiencies below the "material weakness" level. For example, the guidance should explain why the likelihood aspect of the definition was removed and clarify that the commission expects a reduction in the number of "significant deficiencies" as compared to previous years. In addition, since the proposed definition appears to be substantially different than the current definition, we believe that the term "significant deficiency" should be renamed to better align the term to the revised definition and to avoid linkage to certain GAAP quantitative thresholds for the word "significant." We propose that the term "significant" be replaced by "reportable" to eliminate dependence on those quantitative thresholds. The new term, "reportable deficiency," in conjunction with the issuance of an aforementioned guidance, will enable us to operationalize the degree of change that we believe is being proposed with the new definition.

To the extent that this definition is appropriately adopted we foresee a more simplified and efficient certification of quarterly and annual reports. We anticipate that professional judgment and interaction between management and the auditor will provide reasonable comparability among companies in what is determined to be a "significant" or "reportable" deficiency. We believe that any changes that are made to the proposed definition or term should also be included in the Auditing Standard No. 5. We encourage the Commission to release the new definition as soon as possible so we can appropriately apply it in our 2007 compliance efforts. Please call if you have questions regarding our views.

Regards,

A handwritten signature in black ink, appearing to read 'W. Arendt', with a long horizontal flourish extending to the right.

William G. Arendt
Senior Vice President and Controller
Sprint Nextel Corporation