



**Sprint Nextel  
Law Department**  
6200 Sprint Parkway, KSOPHF0302-3B179  
Overland Park, Kansas 66251  
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**Timothy P. O'Grady**  
Senior Counsel

2520062760172

May 5, 2006

CERTIFIED MAIL  
RETURN RECEIPT NO.: 7000 0520 0017 0234 9549

Secretary of Labor  
Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

06 MAY 11 AM 9:49  
U.S. DEPARTMENT OF LABOR  
WASHINGTON, DC 20210

Dear Secretary of Labor:

Sprint Nextel Corporation ("Sprint") hereby supplements its letter to you dated December 28, 1992 in which notice was provided of the existence of several employee benefit plans primarily established and maintained for the purpose of providing a plan of deferred compensation to a select group of highly compensated employees in compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the Regulations, found at 29 CFR 2520.104-23. In addition to the plans identified in that letter, Sprint has recently adopted a new plan for the purpose of providing a plan of deferred compensation to a select group of highly compensated employees. Information on the plan is as follows:

Employer: Sprint Nextel Corporation (formerly Sprint Corporation)  
Sprint Nextel Corporation  
2001 Edmund Halley Drive, A Building  
Reston, Virginia 20191-3436  
FEID #: 48-0457967

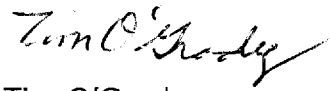
Plan name: Sprint Nextel Deferred Compensation Plan

No. of employees: 179

Secretary of Labor  
May 5, 2006  
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Sprint will provide the plan document to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

Sincerely

A handwritten signature in black ink that reads "Tim O'Grady". The signature is written in a cursive style with a long, sweeping underline.

Tim O'Grady



Sprint Nextel - Law Department  
Mailstop: K5DPHF0302  
6200 Sprint Parkway  
Overland Park, KS 66251

CERTIFIED MAIL



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