



KPMG LLP
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McLean, VA 22102

March 8, 2006

BY ELECTRONIC FILING

Catherine Seidel, Acting Chief
Wireless Telecommunications Bureau
Federal Communications Commission
445 Twelfth Street, S.W.
Washington, D.C. 20554

Re: WT Docket No. 02-55

Dear Ms. Seidel:

Sprint Nextel Corporation ("Sprint Nextel") has requested that KPMG LLP ("KPMG") provide the Wireless Telecommunications Bureau of the Federal Communications Commission ("Commission") a letter outlining its qualifications to audit Sprint Nextel's expenses in support of the 1.9 GHz Broadcast Auxiliary Service ("BAS") relocation.

KPMG is global network of professional firms providing audit, tax and advisory services. KPMG operates in 144 countries and has over 6,700 partners, 76,000 client service professionals, and 21,000 administration and support staff working in member firms around the world. KPMG is recognized as one of the "Big Four" accounting firms in the U.S. KPMG is a leading provider of professional services to companies and regulatory authorities in the telecommunications industry with extensive experience in performing assurance, contract compliance, and advisory services.

For the past two years KPMG has provided auditing and accounting services for Sprint Corporation. After the recent merger of Sprint Corporation and Nextel Communications, Inc. (collectively "Sprint Nextel"), KPMG was selected as the newly merged company's external auditor. Accordingly, the ongoing 1.9 GHz BAS relocation audit will be a small subset of the larger company-wide audit that KPMG will be performing over the coming years. As a result, the 1.9 GHz expenses audit can be performed for limited expense to Sprint Nextel (and the U.S. Treasury) and maximum efficiency.

In addition, we confirm that as of the date of this letter, we are independent accountants with respect to Sprint Nextel under all relevant professional and regulatory standards.

Should the Commission require any additional information, please do not hesitate to contact the undersigned.

Yours very truly

KPMG LLP

Robert T. Singleton
Partner