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August 2, 2016

Mr. Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

**Re: Sprint Communications Company L.P.'s Notification of Intra-Company Change
at Holding Company Level**

Dear Mr. King:

Sprint Communications Company L.P. ("Sprint"), through Sprint's undersigned counsel, hereby notifies the Washington Utilities and Transportation Commission ("Commission") that on July 12, 2016, an intra-company reorganization was completed by which a new company acquired indirect control of Sprint while ultimate control of Sprint remained unchanged.

The transaction took place at the holding company level only, and resulted in the insertion of a wholly owned subsidiary – SoftBank Group International GK – into the vertical ownership chain between SoftBank Group Corp. ("SoftBank"), Sprint's ultimate parent company, and the holding companies – Starburst I, Inc. and Galaxy Investment Holdings, Inc. – in which SoftBank's Sprint Corporation shares are held. This intra-company change did not result in any change in control of Sprint. Diagrams showing the relevant changes to SoftBank's corporate structure are attached to this letter as Exhibit A. Further, there were no transfers of certificates, assets, tariffs, or customers as a result of this transaction, and the intra-company change is transparent to Sprint customers. Sprint's subsidiaries will continue to provide service to their customers in Washington pursuant to those authorizations under the same rates, terms, and conditions.

Sprint is pleased that the transaction will serve the public interest, including Sprint's customers and Washington, by enabling SoftBank to provide greater transparency to its shareholders in reporting the performance of its business operations in Japan and its business operations abroad. This, in turn, will serve the public interest by increasing efficiency in corporate operations and improving SoftBank's value.

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Please contact me with any questions regarding the transaction or other matters.

Sincerely,

/s/ Kristin L. Jacobson

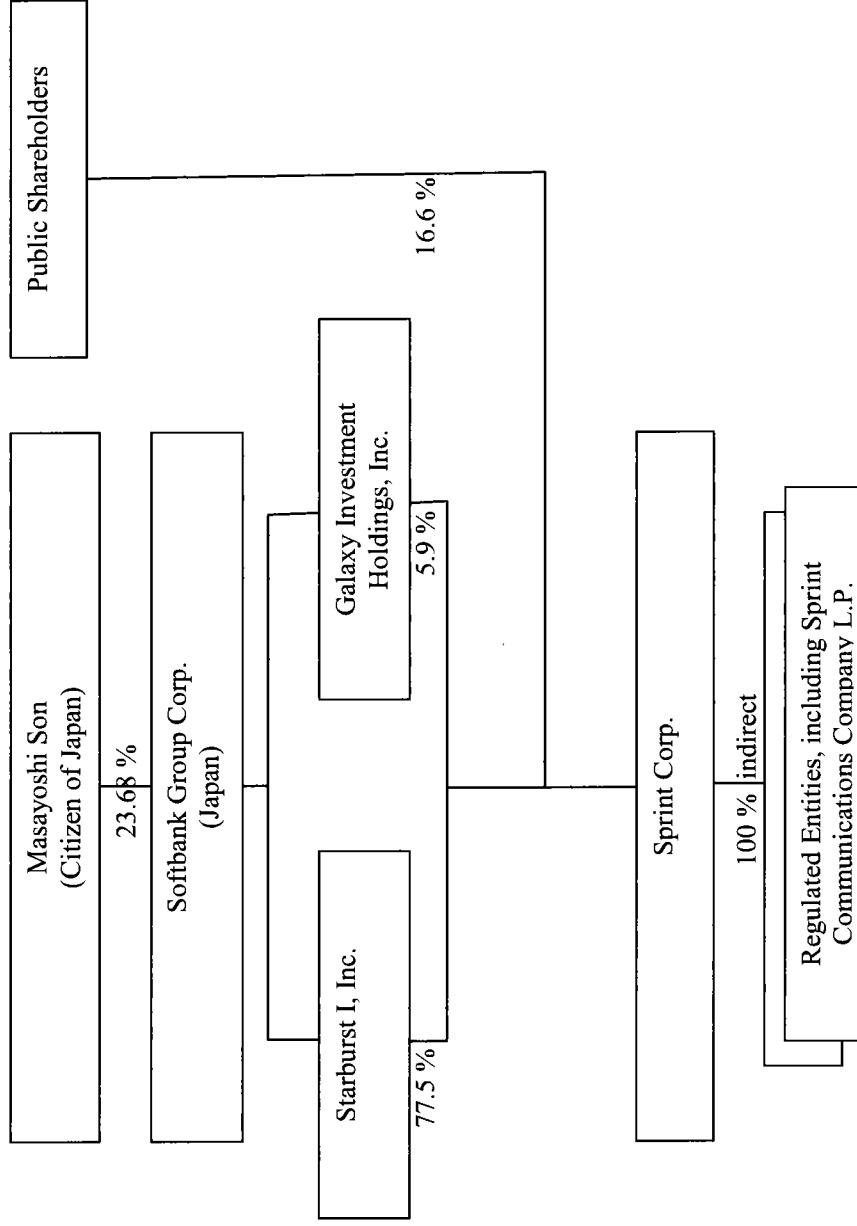
Kristin L. Jacobson

Attachment

Exhibit A

Illustration of Transaction

Diagram of Organization Structure Prior to Reorganization¹



Key

¹ All ownership 100% direct unless otherwise noted.

Diagram of Organization Structure After Reorganization²

