

SPRINT NEXTEL CORPORATION

AUDIT COMMITTEE CHARTER

I. COMMITTEE PURPOSE

The primary purposes of the Audit Committee are to assist the Board in fulfilling its oversight responsibilities with respect to:

- (a) the integrity of Sprint Nextel's financial statements and related disclosures,
- (b) Sprint Nextel's compliance with legal and regulatory requirements,
- (c) the independent registered public accounting firm's qualifications and independence,
- (d) the performance of Sprint Nextel's independent registered public accounting firm and internal audit function, and
- (e) Sprint Nextel's Ethics and Compliance Program.

The Audit Committee is to act on behalf of the Board and to oversee all material aspects of Sprint Nextel's accounting and financial reporting processes and the quality and integrity of Sprint Nextel's financial statements and related disclosures, including oversight of the activities of Sprint Nextel's management and of the independent registered public accounting firm as described in this paragraph. Sprint Nextel's management is responsible for the preparation, presentation and integrity of Sprint Nextel's financial statements and related disclosures and for the appropriateness of the accounting and reporting policies used by Sprint Nextel. The independent registered public accounting firm is responsible for auditing those financial statements.

An important part of the Audit Committee's purpose is the coordination with other Board Committees and fostering a free, open and clear avenue of communication between management, the independent registered public accounting firm, the internal audit function, general counsel, the chief ethics officer and the Board.

II. COMMITTEE COMPOSITION

The Audit Committee will be comprised of at least three directors. All members of the Audit Committee will, in the judgment of the Board, satisfy the independence and director and audit committee qualification requirements of the New York Stock Exchange ("NYSE"), applicable law and regulations and Sprint Nextel's Corporate Governance Guidelines.

All members of the Audit Committee will, in the judgment of the Board, be financially literate. At least one member will, in the judgment of the Board, be an "audit committee financial expert" as defined by the rules and regulations of the Securities and Exchange Commission ("SEC") and at least one member (who may also be the audit committee financial expert) will, in the judgment of the Board, have accounting or related financial management expertise in accordance with the NYSE listing standards.

The members and chair of the Audit Committee will be appointed by the Board and will serve until removed by the Board or their successors have been duly appointed and qualified.

III. COMMITTEE MEETINGS

The Audit Committee will meet as often as required to fulfill its responsibilities as set forth in this Charter but no less than four times a year. Meetings may be held in person or telephonically. The chair or his or her designee will preside over all meetings. The Audit Committee will meet regularly with management, the head of the internal audit function, the independent registered public accounting firm, the general counsel and the chief ethics officer in separate executive sessions to discuss any matters that the Audit Committee or any of these groups believes should be discussed privately. Unless otherwise requested by the Audit Committee, the chief ethics officer or general counsel, as appropriate, or unless otherwise required under Sprint Nextel's procedures, the executive sessions with the general counsel and chief ethics officer will occur only at regularly scheduled meetings. The Audit Committee will report regularly to the Board on its decisions, recommendations and other activities.

IV. PRINCIPAL COMMITTEE RESPONSIBILITIES AND DUTIES

To fulfill its purposes, responsibilities and duties, the Audit Committee will:

Independent Registered Public Accounting Firm

1. Possess sole authority for the appointment, retention, termination, compensation, evaluation and oversight of the independent registered public accounting firm. The Audit Committee will make an annual determination whether to retain the current independent registered public accounting firm or appoint a new independent registered public accounting firm. The independent registered public accounting firm will report directly to the Audit Committee.
2. Approve all engagement fees and terms with the independent registered public accounting firm for audit, review and attest engagements. The Audit Committee will also have sole authority to pre-approve all permissible non-audit engagements with the independent registered public accounting firm. The Audit Committee may delegate pre-approval authority to one or more of its members but any decisions made by the member to whom such authority is delegated must be reported to the Audit Committee at its next meeting. All engagements will be pre-approved in accordance with Sprint Nextel's Financial Policy on Pre-Approvals of Audit, Audit-Related, Tax and Non-Audit Services.
3. Before the annual audit, review and discuss with the independent registered public accounting firm the scope and general extent of the annual audit and related work and the fees to be paid for these services.
4. Receive from the independent registered public accounting firm, on a periodic basis, a formal written statement delineating all relationships between the independent registered public accounting firm and Sprint Nextel and its executive officers and directors, consistent with applicable regulations. Review and discuss with the Board, as necessary, and the independent

registered public accounting firm, on a periodic basis, any disclosed relationships or services between the independent registered public accounting firm and Sprint Nextel or its executive officers or directors, or any other circumstances that may impact the objectivity and independence of the independent registered public accounting firm.

5. Oversee the quality-control process of the independent registered public accounting firm by, at least annually, obtaining and reviewing reports from the independent registered public accounting firm describing the firm's internal quality-control procedures; any material issues raised by the most recent internal quality control review, or peer review, of the independent registered public accounting firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm and any steps taken to deal with any such issues. At least annually, conduct an evaluation of the independent registered public accounting firm's qualifications, performance and independence, taking into account the opinions of management and the internal audit function. The evaluation of the independent registered public accounting firm will include the review and evaluation of the lead partner of such firm. The Audit Committee will review and discuss with the Board its determinations with respect to the independent registered public accounting firm.
6. In addition to ensuring proper rotation of the lead audit partner and concurring audit partner of the independent registered public accounting firm, consider, periodically, whether the regular rotation of Sprint Nextel's independent registered public accounting firm is appropriate or desirable.
7. Set hiring policies for employees or former employees of the independent registered public accounting firm.
8. Regularly review separately with each of Sprint Nextel management, the independent registered public accounting firm and the internal audit function any difficulties encountered during the course of the review or audit, including any restrictions on the scope of work or access to required information and any significant issue discussed with the independent registered public accounting firm's national office.
9. Review and resolve any significant disagreement between management and the independent registered public accounting firm or the internal audit function in connection with the preparation of the financial statements.
10. Review the impact of pronouncements of the Financial Accounting Standards Board, SEC and other governing or regulating bodies on Sprint Nextel's financial statements.

Financial Reporting and Processes

1. Review and discuss the annual audited financial statements and quarterly financial statements to be included in Sprint Nextel's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q with management and the independent registered public accounting firm, including a review of Sprint Nextel's specific disclosures under "Management Discussion and Analysis of

Financial Condition and Results of Operations.” Recommend to the Board whether the audited financial statements should be included with the Annual Report on Form 10-K.

2. Review the integrity of Sprint Nextel’s financial reporting processes, both internal and external, with input from the independent registered public accounting firm and the internal audit function.
3. Receive reports from management regarding all significant deficiencies and material weaknesses in the design or operation of Sprint Nextel’s internal control over financial reporting which are reasonably likely to adversely affect Sprint Nextel’s ability to record, process, summarize and report financial information.
4. Discuss with management the CEO’s and CFO’s evaluations of Sprint Nextel’s disclosure controls and procedures.
5. Timely review the following with management and the independent registered public accounting firm:
 - The reports of reviews of Sprint Nextel’s interim financial statements;
 - The annual audit report, or proposed audit report;
 - Significant issues regarding accounting principles and financial statement presentations, including changes in Sprint Nextel’s selection or application of accounting principles and the effect of existing or proposed regulatory and accounting initiatives, and issues as to the adequacy of Sprint Nextel’s internal control over financial reporting, including any material changes in internal control over financial reporting and any special steps adopted in light of any identified material internal control deficiencies;
 - Analyses prepared by management or the independent registered public accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements;
 - Critical accounting policies and practices to be used;
 - Any material written communications between the independent registered public accounting firm and management;
 - Management’s annual report on internal control over financial reporting and the independent registered public accounting firm’s attestation with respect to that report;
 - The reports of the results of such other examinations outside the course of the independent registered public accounting firm’s normal audit procedures that may be undertaken from time to time; and

- Such other matters required by Sprint Nextel's Corporate Governance Guidelines and applicable regulations, including the NYSE listing standards.
6. Prior to public release, discuss generally with management the type and presentation of information to be disclosed in earnings press releases and earnings guidance (including the use of any "pro forma" or "adjusted" non-GAAP information), and Sprint Nextel's guidance concerning future financial performance, as well as financial information provided to analysts and rating agencies.

Internal Audit Function

1. Consider and approve management's proposed appointment, termination or transfer of the head of the internal audit function.
2. Provide input regarding the annual performance appraisal and compensation of the head of the internal audit function.
3. Annually review the internal audit function's audit plan and objectives, resources, qualifications, independence and reporting relationships.
4. Review the internal audit function's activities on a quarterly basis, including any plan changes, objective changes, and resource updates.
5. Review any significant matters contained in reports from the internal audit function, as well as its procedures for implementing accepted recommendations made by the independent registered public accounting firm.

Ethics and Legal Compliance

1. Review with Sprint Nextel's general counsel any legal matters that could have a significant impact on Sprint Nextel's financial statements, and review with Sprint Nextel's chief regulatory counsel any material reports received from regulatory or governmental agencies.
2. Review reports by management regarding any fraud, whether or not material, that involves management or other employees who have a significant role in Sprint Nextel's internal control over financial reporting.
3. Review the scope and status of the Ethics and Compliance Program and other procedures designed to promote integrity and an ethical culture, and compliance with laws, regulations and Sprint Nextel policies, including *The Sprint Nextel Code of Conduct* and the Securities Law Compliance Program. Review management's monitoring of these programs.
4. Consider and approve management's proposed appointment, termination or transfer of the chief ethics officer.
5. Consider and approve management's proposed appointment of the stock trading compliance officer.

6. Adopt and implement a policy and procedures (A) to receive, handle and retain complaints regarding accounting, internal accounting controls and auditing matters and (B) to provide for the confidential, anonymous submissions by employees making such complaints. Review the treatment of any complaints received under this policy.
7. Assist the Board in oversight of Sprint Nextel's compliance with legal and regulatory requirements.

General

1. Annually review and reassess the adequacy of this Charter.
2. Prepare the Audit Committee report to be included in Sprint Nextel's annual proxy statement.
3. Review guidelines and policies with respect to risk assessment and risk management. Discuss major financial risk exposures and steps management has taken to monitor and control such exposures.
4. Conduct any investigation appropriate to fulfilling its responsibilities, using direct access to the independent registered public accounting firm as well as any Sprint Nextel employee as appropriate.
5. Annually evaluate the Audit Committee's performance, using procedures established or approved by the Nominating and Corporate Governance Committee.
6. Perform any other activities consistent with this Charter, Sprint Nextel's Bylaws and Articles of Incorporation and applicable law, as the Board considers appropriate and delegates to the Audit Committee.
7. Delegate authority to subcommittees when appropriate.

V. ACCESS TO RESOURCES

The Audit Committee will have appropriate resources and authority to discharge its responsibilities as required by law. The Audit Committee will have full access to Sprint Nextel's records, officers, employees and outside advisors as necessary to perform its duties. The Audit Committee also has the authority to engage, at Sprint Nextel's expense, the services of independent counsel or other independent advisors as it determines necessary to perform its duties.

August 12, 2005