



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 8, 2019

Timothy Mulieri  
Vice President, Corporate Controller  
NII Holdings Inc  
12110 Sunset Hills Road  
Suite 600  
Reston, VA 20190

**Re: NII Holdings Inc**  
**Form 10-K for the Year Ended December 31, 2017**  
**Filed March 15, 2018**  
**File No. 001-37488**

Dear Mr. Mulieri:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications