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2004 adjusted earnings per share in excess of the mean analyst estimate of 21 cents per share. See Sprint's press release dated October 15, 2004, filed as Exhibit 99 and incorporated by reference herein, for a definition of adjusted earnings per share.

Item 2.06 Material Impairments

On October 14, 2004, Sprint concluded that a non-cash charge for impairment of its long distance network assets would be required to be recorded in its third quarter 2004 financial results under generally accepted accounting principles. See Sprint's related press release dated October 15, 2004, filed as Exhibit 99 and incorporated by reference herein, for a discussion of the facts and circumstances surrounding this conclusion.

On October 19, 2004, Sprint announced that the pre-tax non-cash impairment charge to its long distance assets will be approximately \$3.5 billion.

Item 9.01 Financial Statements and Exhibits

99 Press Release dated October 15, 2004 announcing certain strategic actions, including an asset impairment charge to its long distance network assets.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

SPRINT CORPORATION

Date: October 19, 2004

By: /s/ Michael T. Hyde
Michael T. Hyde, Assistant Secretary

EXHIBIT INDEX

Exhibit Number	Description	Page
99	Press Release dated October 15, 2004 announcing certain strategic actions, including an asset impairment charge to its long distance network assets.	