



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 2, 2009

Via U.S. Mail and Facsimile to (510) 864-8802

Ms. Susan Marsch  
General Counsel, Secretary and Chief Ethics Officer  
UTStarcom, Inc.  
1275 Harbor Bay Parkway  
Alameda, CA 94502

**RE: UTStarcom, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed March 3, 3008**  
**File No. 0-29661**

Dear Ms. Marsch:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director