



DIVISION OF
CORPORATION FINANCE

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

February 28, 2011

Jack Lu
President and Chief Executive Officer
UTStarcom, Inc.
20F, Tower E1, The Towers
Oriental Plaza
No. 1 East Chang An Avenue
Dong Cheng District
Beijing, 100738
People's Republic of China

Re: UTStarcom, Inc.
Annual Report on Form 10-K for year ended December 31, 2009
Filed March 15, 2010
File No. 000-29661

Dear Mr. Lu:

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

Sincerely,

Larry Spigel
Assistant Director