



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2019

Tim Ti  
Chief Executive Officer  
UTStarcom Holdings Corp.  
Level 6, 28 Hennessy Road,  
Admiralty, Hong Kong

**Re: UTStarcom Holdings Corp.**  
**Form 20-F for the Year Ended December 31, 2018**  
**Filed April 17, 2019**  
**File No. 001-35216**

Dear Mr. Ti:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 20-F for the Year Ended December 31, 2018

Notes to the Consolidated Financial Statements

Note 15. Credit Risk and Concentration, page F-32

1. We note your accounts receivable increased significantly as of December 31, 2018, to \$60 million, with one major customer representing 93% of this balance. Please tell us the extent of your subsequent collection of this accounts receivable balance. Also, please tell us and disclose in future filings the repayment terms granted to this customer and whether the accounts receivable are financing receivables.

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.

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You may contact Robert Shapiro, Senior Staff Accountant, at (202) 551-3273 or Robert S. Littlepage, Accounting Branch Chief, at (202) 551-3361, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications