



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail

Mr. Kevin T. Michaels
Chief Financial Officer
Powerwave Technologies, Inc.
1801 E. St. Andrew Place
Santa Ana, CA 92705

January 29, 2008

Re: **Powerwave Technologies, Inc.**
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 3, 2007
File No. 000-21507

Dear Mr. Michaels:

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 Spirgel
Assistant Director