



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 28, 2009

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

**RE: Powerwave Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 28, 2008**  
**Filed March 2, 2009, as amended March 5, 2009 and April 24, 2009**  
**Forms 10-Q for the Quarterly Periods Ended March 29, 2009,**  
**June 28, 2009 and September 27, 2009**  
**Filed May 5, 2009, July 31, 2009 and October 30, 2009**  
**File No. 000-21507**

Dear Mr. Michaels:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spirgel  
Assistant Director