

Mail Stop 3720

September 18, 2007

Via U.S. Mail

Mr. Francis P. Barton
Executive Vice President and Chief Financial Officer
Utstarcom, Inc.
1275 Harbor Bay Parkway
Alameda, CA 94502

**Re: Utstarcom, Inc.
Item 4.02 Form 8-K
Filed September 18, 2007
File No. 000-29661**

Dear Mr. Barton:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to the comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment or any other aspect of our review. Feel free to call us at the telephone number listed at the end of this letter.

1. We note that you intend to file restated financial statements. Please tell us how, and when, you will file them.
2. Your disclosures provide little quantitative and qualitative insight into the significance of your misstatements. Please amend your filing to disclose, in greater detail, including a brief description of the facts behind the restatements. Also, disclose at least, an estimated range of the value of the errors you have discovered to date that resulted in your determination that your financial statements filed for the referenced periods should no longer be relied upon. Refer to Instructions to Item 4.02 (a)(2) of Form 8-K.

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As appropriate, please amend your filing and respond to the comment, via EDGAR, within five business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your response to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and response to our comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call Andrew Mew, Senior Staff Accountant at (202) 551-3377.

Sincerely,

Robert S. Littlepage, Jr.
Accounting Branch Chief