



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 2, 2009

Via U.S. Mail and Fax (408-363-8313)

Richard D. Kent
Chief Financial Officer
Sunrise Telecom Incorporated
302 Enzo Drive
San Jose, CA 95138

**Re: Sunrise Telecom Incorporated
Form 10-K for Fiscal Year Ended December 31, 2007
Filed October 2, 2008
File No. 0-30757**

Dear Mr. Kent:

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

Sincerely,

Larry Spigel
Assistant Director