

UTStarcom, Inc.
 Q2 2008 Earnings Conference Call - August 6, 2008
 Reconciliation of Q1 and Q2 2008 Total Revenue to Pro Forma Non-GAAP Information
 \$ in millions

	Consolidated Revenue as Reported in Q1 2008 Form 10Q	Consolidated Revenue as Reported in Q2 Earnings Release
Total Revenue	\$586	\$633
Less: PCD Segment (a)	431	449
Add: Handset Sales to PCD (b)	35	56
Total Revenue - as adjusted	\$190	\$240

(a) Effective July 1, 2008 the PCD segment was divested by the Company

(b) The pro forma adjustment reflects estimated revenue from products sold to PCD, as if PCD was a third party entity. For consolidated reporting purposes these sales were considered intercompany sales and eliminated in consolidation.