

UTStarcom, Inc.

Analyst Day Presentation on June 10, 2008

Reconciliation of Certain 2007 Full Year Pro Forma Non-GAAP Information

\$ in million

	UTSI Consolidated as Reported in 2007 Form 10-K	PCD Segment	UTSI excluding PCD	Adjustments*	UTSI Consolidated as Adjusted
Revenue	\$2,467	\$1,664	\$803	\$280	\$1,083
GM%	13.0%	5.7%	28.2%	10.7%	23.7%
Total Operating Expense	\$534	\$32	\$502	-	\$502
Operating (Loss)/Profit	(\$212)	\$63	(\$275)	\$30	(\$245)

\* Adjustments reflect revenue from product sold to PCD, if PCD was a third party entity.

For consolidated reporting purposes these sales are considered intercompany sales as such they are eliminated in consolidation.