Mail Stop 4561 via fax (858) 812-3411

October 4, 2007

Dan L. Halvorson CFO and Treasurer Novatel Wireless, Inc. 9645 Scranton Road Suite 205 San Diego, CA 92121

Re: Novatel Wireless, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed on March 16, 2007

File No. 000-31659

Dear Mr. Halvorson:

We have completed our review of your 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins Accounting Branch Chief