



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

January 7, 2008

Mr. Ronald P. McFadden  
Chief Financial Officer  
Zones, Inc.  
1102 15<sup>th</sup> Street SW, Suite 102  
Auburn, Washington 98001-6509

**Re: Zones, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
Form 10-Q for Fiscal Quarters Ended  
March 31, 2007, June 30, 2007 and September 30, 2007  
File No. 0-28488**

Dear Mr. McFadden:

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

Sincerely,

William Thompson  
Branch Chief