

Mail Stop 3561

October 17, 2008

By U.S. Mail

Mr. Ronald McFadden
Chief Financial Officer
Zones, Inc.
1102-15th Street SW, Suite 102
Auburn, WA 98001-6509

Re: Zones, Inc.
Form 10-K for the Year Ended December 31, 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
Accounting Branch Chief