

Mail Stop 3561

January 6, 2009

Ronald P. McFadden, Senior Vice President,  
Chief Financial Officer, and Secretary  
Zones, Inc.  
1102 15<sup>th</sup> Street SW, Suite 102  
Auburn, Washington 98001

**Re: Preliminary Proxy Statement on Schedule 14A, as revised  
Filed August 22, 2008  
File No. 000-28488**

Dear Mr. McFadden:

We have completed our review of your preliminary proxy statement on Schedule 14A and related filings, and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Michael Hutchings, Esq.  
DLA Piper  
via facsimile