

Mail Stop 3561

September 18, 2008

William Hartman
Chief Financial Officer
ZAP
501 Fourth Street
Santa Rosa, CA 95401

Re: ZAP
File No. 001-32534
Form 10-KSB: For the fiscal year ended December 31, 2007
Form 10-Q: For the quarterly period ended March 31, 2008
Form 10-Q: For the quarterly period ended June 30, 2008

Dear Mr. Hartman:

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

Sincerely,

Lyn Shenk
Branch Chief