

**Mail Stop 4561**  
**via fax (480) 596-0349**

November 15, 2007

Michael D. Heil  
President and CEO  
Mobility Electronics, Inc.  
17800 N. Perimeter Drive  
Suite 200  
Scottsdale, AZ 85255

**Re:   Mobility Electronics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed on March 16, 2007**  
**File No. 000-30907**

Dear Mr. Heil:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief