



DIVISION OF  
CORPORATION FINANCE

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

January 8, 2013

Via E-mail

Michael D. Heil  
President and Chief Executive Officer  
iGo, Inc.  
17800 North Perimeter, Suite 200  
Scottsdale, Arizona 85255

**Re: iGo, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed December 20, 2012**  
**File No. 000-30907**

Dear Mr. Heil:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs  
Assistant Director

cc: Via E-mail  
Jared Jensen, Esq.  
DLA Piper LLP (US)