



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

October 21, 2009

Mr. Brandon T. O'Brien  
Chief Financial Officer  
ZAGG, Incorporated  
3855 South 500 W, Suite J  
Salt Lake City, UT 84115

**Re: ZAGG Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 30, 2009**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2009**  
**Filed August 13, 2009**  
**File No. 0-52211**

Dear Mr. O'Brien:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Jennifer Thompson  
Accounting Branch Chief