



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3561

November 4, 2016

Bradley J. Holiday
Chief Financial Officer
ZAGG Inc.
910 West Legacy Center Drive, Suite 500
Midvale, Utah 84047

Re: ZAGG Inc.
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed March 8, 2016
Form 10-Q for the Fiscal Quarter Ended June 30, 2016
Filed August 3, 2016
File No. 001-34528

Dear Mr. Holiday:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom
Assistant Director
Office of Consumer Products

cc: Taylor Smith
Jake Easdale
Bryant Cottam