



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