



DIVISION OF  
CORPORATION FINANCE

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

June 17, 2020

Jeremy Hitchcock  
Executive Chairman  
Zoom Telephonics, Inc.  
225 Franklin Street  
Boston, Massachusetts 02110

**Re: Zoom Telephonics, Inc.**  
**Registration Statement on Form S-1**  
**Filed June 11, 2020**  
**File No. 333-239122**

Dear Mr. Hitchcock:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing