



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

Mail Stop 3030

September 29, 2009

Mr. Fritz G. Allison
Chief Financial Officer
Zynex, Inc.
8022 Southpark Circle, Suite 100
Littleton, CO 80120

Re: Zynex, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed April 15, 2009
File No. 033-26787-D

Dear Mr. Allison:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief