



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

Mail Stop 3030

March 24, 2010

Mr. Michael C. Smiley  
Chief Financial Officer  
Zebra Technologies Corporation  
333 Corporate Woods Parkway  
Vernon Hills, IL 60061

**Re: Zebra Technologies Corporation**  
**Form 10-K for the Year Ended December 31, 2008**  
**File No. 000-19406**

Dear Mr. Smiley:

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