Mail Stop 3561

September 18, 2008

William Hartman Chief Financial Officer ZAP 501 Fourth Street Santa Rosa, CA 95401

Re: ZAP

File No. 001-32534 Form 10-KSB: For the fiscal year ended December 31, 2007 Form 10-Q: For the quarterly period ended March 31, 2008 Form 10-Q: For the quarterly period ended June 30, 2008

Dear Mr. Hartman:

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

Sincerely,

Lyn Shenk Branch Chief