

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

December 8, 2010

William Hartman Chief Financial Officer ZAP 501 4th Street Santa Rosa, CA 95401

Re: ZAP

Form 10-K for Fiscal Year Ended December 31, 2009

Filed March 31, 2010

Form 10-Q for Fiscal Quarter Ended June 30, 2010

Filed August 13, 2010

Form 8-K

Filed September 16, 2010

File No. 01-32534

Dear Mr. Hartman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Lyn Shenk Branch Chief