

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

September 24, 2014

<u>Via E-mail</u> Mr. Daniel M. Behrendt Chief Financial Officer Taser International, Inc. 17800 North 85<sup>th</sup> Street Scottsdale, Arizona 85255

> RE: Taser International, Inc. Form 10-K for the Year Ended December 31, 2013 Filed March 10, 2014 File No. 1-16391

Dear Mr. Behrendt:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien for

John Cash Accounting Branch Chief