



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

December 19, 2007

Mr. Charles R. Whitchurch
Chief Financial Officer
Zebra Technologies Corporation
333 Corporate Woods Parkway
Vernon Hills, Illinois 60061

**Re: Zebra Technologies Corporation
Form 10-K for the Year Ended December 31, 2006
File No. 000-19406**

Dear Mr. Whitchurch:

We have completed our review of your Form 10-K and have no further comments at this time. Please note that our review of your Definitive Proxy Statement filed on April 24, 2007 is still ongoing.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant