



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