



iGo, Inc.
17800 North Perimeter Drive, Suite 200
Scottsdale, Arizona 85255

December 18, 2013

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, N.E.
Washington, DC 20549

**Re: iGo, Inc.
Registration Statement on Form S-3 (File No. 333-99845), filed September 19, 2002**

Ladies and Gentlemen:

Please be advised that iGo, Inc. (the "**Company**") hereby requests that the Securities and Exchange Commission withdraw the Company's application for withdrawal (the "**Rule 477 Application**") of that certain Registration Statement on Form S-3 (File No. 333-99845), together with all exhibits thereto (the "**Registration Statement**").

The Company has elected to withdraw the Rule 477 Application and will instead file a post-effective amendment to the Registration Statement.

Any questions or comments on this request should be directed to Andrew H. Pontious at (415) 962-2869.

Sincerely,

/s/Terry R. Gibson

Terry R. Gibson,
Chief Executive Officer and President