Mr. Doyle L. Arnold Vice Chairman and Chief Financial Officer Zions Bancorporation One South Main, 15th Floor Salt Lake City, UT 84111

Re: Zions Bancorporation

Form 10-K for the Fiscal Year Ended December 31, 2007 Form 10-Q for the Fiscal Quarter Ended March 31, 2008 File No. 001-12307

Dear Mr. Arnold:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Hugh West Accounting Branch Chief