

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

April 9, 2012

Via E-mail
Harris H. Simmons
Chairman, President & Chief Executive Officer
Zions Bancorporation
One South Main Street
15<sup>th</sup> Floor
Salt Lake City, UT 84133

**Re:** Zions Bancorporation

Preliminary Proxy Statement filed on Schedule 14A

Filed March 27, 2012 File No. 001-12307

Dear Mr. Simmons:

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/ Suzanne Hayes Suzanne Hayes Assistant Director