

Mail Stop 6010

September 12, 2006

Mr. Perry J. Grace  
Chief Financial Officer  
ZiLOG, Inc.  
532 Race Street  
San Jose, CA 95126

Re: ZiLOG, Inc.  
Form 10-K for the fiscal year ended March 31, 2006  
Filed June 26, 2006  
File No. 1-13748

Dear Mr. Grace:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant