

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 2, 2007

Mr. Andrew A. Stevens  
Vice President and Chief Financial Officer  
Zila, Inc  
5227 North 7<sup>th</sup> Street  
Phoenix, AZ 85014-2800

**Re: Zila, Inc.**  
**Form 10-K for the Fiscal Year Ended July 31, 2006**  
**Filed October 10, 2006**  
**Form 10-Q for the Period Ended October 31, 2006**  
**Filed December 7, 2006**  
**File No. 000-17521**

Dear Mr. Stevens:

We have completed our review of the above filings and have no further comment at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief