



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

Mail Stop 3030

April 9, 2009

Via U.S. Mail

Mr. David R. Bethune
Chief Executive Officer
Zila, Inc.
5227 North 7th Street
Phoenix, AZ 85014-2800

Re: Zila, Inc.
Form 10-K for the fiscal year ended July 31, 2008
Filed October 6, 2008
File No. 0-17521

Dear Mr. Bethune:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief