



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

August 14, 2009

David R. Bethune  
Chairman and Chief Executive Officer  
Zila, Inc.  
16430 North Scottsdale Road, Suite 450  
Scottsdale, AZ 85254-1770

**Re: Zila, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed July 2, 2009**  
**File No. 000-17521**

Dear Mr. Bethune:

We have completed our limited review of your preliminary proxy statement and have no further comments at this time. You may contact Joe McCann at (202) 551-6262 with any questions.

Sincerely,

Tim Buchmiller  
Senior Attorney

cc: Michael M. Donahey, Esq.  
Snell & Wilmer LLP  
(via facsimile)