



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)