

**Mail Stop 4561**  
**via fax: (214) 515-7385**

February 4, 2010

Richard D. Spurr  
President & CEO  
Zix Corporation  
2711 N. Haskell Avenue  
Suite 2200, LB 36  
Dallas, Texas 75204

**Re: Zix Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 4, 2009**  
**File No. 001-17995**

Dear Mr. Spurr:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief