



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2010

Roger L. Hawley  
Chief Executive Officer  
Zogenix, Inc.  
12671 High Bluff Drive, Suite 200  
San Diego, CA 92130

**Re: Zogenix, Inc.  
Amendment No. 3 to Registration Statement on Form S-1  
Filed November 4, 2010  
File No. 333-169210**

Dear Mr. Hawley:

We have reviewed your response letter and amended registration statement each filed November 4, 2010 and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Exhibits

1. In a pre-effective amendment to your registration statement, please revise Exhibit 1.1 to name your subsidiary in Exhibit B and include a copy of your form of lock-up agreement in Exhibit D thereto.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under

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the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Tabatha Akins at (202) 551-3658 or Don Abbott at (202) 551-3608 if you have questions regarding comments on the financial statements and related matters. Please contact Jennifer Riegel at (202) 551-3575 or me at (202) 551-3715 with any other questions.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Scott N. Wolfe, Esq.  
Cheston J. Larson, Esq.  
Matthew T. Bush, Esq.  
Latham & Watkins LLP  
12636 High Bluff Drive, Suite 400  
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