

Room 4561

June 12, 2008

Leslye G. Katz
Senior Vice President and Chief Financial Officer
IMS Health Incorporated
901 Main Avenue
Norwalk, Connecticut 06851

Re: IMS Health Incorporated
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 25, 2008
Form DEF 14A
Filed March 17, 2008
File No. 001-14049

Dear Mrs. Katz:

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,

Stephen Krikorian
Accounting Branch Chief