

August 19, 2008

Mail Stop 6010

Stephen Korn  
Vice President and General Counsel  
Zoll Medical Corporation  
269 Mill Road  
Chelmsford, MA 01824

**Re: Zoll Medical Corporation  
Annual Report on Form 10-K  
Filed December 13, 2007  
File No. 000-20225**

Dear Mr. Korn:

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

Sincerely,

Tim Buchmiller  
Senior Attorney