



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

Mail Stop 3030

March 10, 2010

Via U.S. Mail

Mr. Richard A. Packer
Chief Executive Officer
ZOLL Medical Corporation
269 Mill Road
Chelmsford, MA 01824

**Re: ZOLL Medical Corporation
Form 10-K for fiscal year ended September 27, 2009
Filed December 10, 2009
File No. 0-20225**

Dear Mr. Packer:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief