



DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

Via Mail and Facsimile to (203) 845-5302

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

December 17, 2009

Harvey Ashman, Esq., General Counsel
IMS Health Incorporated
901 Main Avenue
Norwalk, CT 06851

Re: IMS Health Incorporated
Preliminary Proxy Statement on Schedule 14A
Filed November 25, 2009
File No. 001-14049

Dear Mr. Ashman:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng
Special Counsel

cc: Via Facsimile (212) 291-9519
Krishna Veeraraghavan, Esq.
Sullivan & Cromwell LLP