



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 23, 2009

Dr. Michael Cowpland  
President and Chief Executive Officer  
ZIM Corporation  
150 Isabella Street, Suite 150  
Ottawa, Ontario  
Canada K1S 1V7

**Re: Zim Corporation**  
**Form 10-KSB**  
**Filed June 25, 2008**  
**File No. 0-31691**

Dear Dr. Cowpland:

We have completed our review of your Form 10-KSB and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director

Dr. Michael Cowpland  
ZIM Corporation  
March 17, 2009  
Page 2