



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 26, 2009

Via U.S. Mail and Facsimile (574-372-4206)

David C. Dvorak  
President and Chief Executive Officer  
Zimmer Holdings, Inc.  
345 East Main Street  
Warsaw, IN 46580

**Re: Zimmer Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 27, 2009**  
**File No. 1-16407**

Dear Mr. Dvorak:

We refer you to our comment letters dated March 31, 2009 and May 6, 2009 regarding business contacts with Iran and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Peggy Fisher  
Assistant Director  
Division of Corporation Finance