



DIVISION OF  
CORPORATION FINANCE

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

July 20, 2010

Mr. Gregory N. Miller  
Senior Vice President and Chief Financial Officer  
Hill-Rom Holdings, Inc.  
1069 State Route 46 East  
Batesville, Indiana 47006

RE: **Hill-Rom Holdings, Inc.**  
**Form 10-K for the fiscal year ended September 30, 2009**  
**Filed November 24, 2009**  
**File No. 001-06651**

Dear Mr. Miller:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief