

Mail Stop 6010

May 22, 2006

Mr. A. Ernest Whiton  
Vice President of Administration &  
Chief Financial Officer  
ZOLL Medical Corporation  
Worldwide Headquarters  
269 Mill Road  
Chelmsford, Massachusetts 01824-4105

**Re: ZOLL Medical Corporation**  
**Form 10-K for the Fiscal Year Ended October 2, 2005**  
**Filed December 15, 2005**  
**Form 10-Q for the Quarterly Period Ended January 1, 2006**  
**File No. 000-20225**

Dear Mr. Whiton:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant