

August 19, 2008

Mail Stop 6010

Stephen Korn
Vice President and General Counsel
Zoll Medical Corporation
269 Mill Road
Chelmsford, MA 01824

**Re: Zoll Medical Corporation
Annual Report on Form 10-K
Filed December 13, 2007
File No. 000-20225**

Dear Mr. Korn:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tim Buchmiller
Senior Attorney