



DIVISION OF
CORPORATION FINANCE

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

March 20, 2012

Via E-Mail

Richard A. Packer
Chief Executive Officer
Zoll Medical Corporation
269 Mill Road
Chelmsford, MA 01824

**Re: Zoll Medical Corporation
Form 10-K for the Fiscal Year Ended October 2, 2011
Filed November 23, 2011
File No. 0-20225**

Dear Mr. Packer:

We refer you to our comment letter dated February 27, 2012 regarding business contacts with Iran. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance