

ZOLL MEDICAL CORPORATION
AUDIT COMMITTEE COMPLAINT PROCEDURE/ (WHISTLEBLOWER POLICY)

This policy outlines the procedures that the Audit Committee of ZOLL Medical Corporation (the “Company”) shall employ with respect to complaints regarding i) improprieties in the Company’s accounting, internal accounting controls or auditing practices and ii) matters involving the Company’s Code of Conduct (together, “Complaints”).

Procedures for Receiving Complaints

All Company employees will be instructed through postings that any and all Complaints may be made anonymously and should be submitted in one of two ways:

- 1) The complaining employee may place a phone call to the Chairman of the Audit Committee. During this phone call, the employee should identify the source of his or her Complaint and the practices that are alleged to constitute an improper accounting, internal auditing control or auditing practice, providing as much detail as possible.
- 2) Alternatively, the employee may submit a confidential memorandum to the Chairman of the Audit Committee which details the employee’s Complaint and the practices that are alleged to constitute an improper accounting, internal auditing control or auditing matter, providing as much detail as possible. Employees submitting a memorandum may mail it to the Audit Committee Chairman. The current Chairman is Mr. John J. Wallace. Mr. Wallace’s address is: 270 Clarendon Street, Boston, MA 02116. His telephone number is (617) 962-6114.

Any employee that is witness to a violation of the Company’s Code of Conduct, or has questions about whether a violation is occurring, should report such violation to their immediate supervisor or the Director of Human Resources.

Procedures for Treating Complaints

The Chairman of the Audit Committee or his/her designee (who shall be a member of the Audit Committee) will evaluate each Complaint received by the Audit Committee within ten (10) business days of receipt. The Chairman of the Audit Committee or his/her designee will make the determination of whether the Complaint requires immediate investigation, whether it can be discussed at the next regularly-scheduled meeting of the Audit Committee, or whether it does not involve the Company’s accounting, internal accounting controls or auditing practices and should be reviewed by a party other than the Audit Committee.

In any event, each Complaint involving the Company’s accounting, internal accounting controls, auditing practices or Code of Conduct matters will be discussed at a meeting of the Audit Committee’s full membership (which may be via telephone) at which point the Audit Committee may elect to investigate the Complaint in one of the following ways or in another agreed upon manner:

- (1) the Audit Committee may choose to investigate the Complaint on its own or with the assistance of the Company's outside counsel;
- (2) the Audit Committee can retain an outside party (other than the Company's independent financial auditor) to investigate the Complaint; or
- (3) the Audit Committee can select a responsible designee within the Company to investigate the Complaint, provided that the identity of the complaining employee shall not be disclosed to such designee. Under no circumstances will a party who has direct supervisory control or who may be responsible for the action giving rise to the Complaint be charged with its investigation; or

The designated investigating party will hold the imprimatur of the Audit Committee in its investigation and will be permitted unfettered reasonable access to the Company, its employees, its documents and its computer systems for purposes of conducting the investigation. At the conclusion of its investigation, which shall be completed no more than sixty (60) days after referral of the Complaint (absent good cause warranting an extension), the investigating party will be responsible for making a full report to the Audit Committee with respect to the Complaint and to make recommendations for corrective actions, if any, to be taken by the Company.

The Audit Committee will then report to the full Board of Directors at its next regularly- scheduled meeting with respect to the Complaint and any recommended corrective actions. The Company may discipline not only those employees who played a role in the improper conduct but also those who should have and failed to detect the conduct. At no time, however, will there be any retaliation by the Company against any employee for making a Complaint. This would include any reporting of Complaints filed with the Federal Government (e.g. the Securities and Exchange Commission ("SEC"), the Department of Justice ("DOJ"), Health and Human Services ("HHS") or Centers for Medicare and Medicaid Services ("CMS"), etc.) pursuant to the Dodd-Frank Act of 2010 or the Sarbanes-Oxley Act of 2002..

Procedures for Retaining Complaints

The Chairman of the Audit Committee will be responsible for ensuring that all Complaints received by the Audit Committee, together with any all documents pertaining to the Audit Committee (or its designee's) investigation and treatment of the Complaint, are retained for at least five years.

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