



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

DIVISION OF  
CORPORATION FINANCE

July 30, 2010

Mr. Kent W. Stanger  
Chief Financial Officer  
Merit Medical Systems, Inc.  
1600 West Merit Parkway  
South Jordan, Utah 84095

**Re: Merit Medical Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 10, 2010**  
**File No. 000-18592**

Dear Mr. Stanger:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief