



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

August 9, 2017

Via E-mail

Bernard J. Birkett  
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, 2016  
Filed March 1, 2016  
File No. 000-18592**

Dear Mr. Birkett:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery