



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

April 20, 2018

Via E-Mail

Bernard J. Birkett  
Chief Financial Officer, Secretary and Treasurer  
Merit Medical Systems, Inc.  
1600 West Merit Parkway  
South Jordan, UT 84095

**Re: Merit Medical Systems, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed March 1, 2018  
File No. 0-18592**

Dear Mr. Birkett:

We refer you to our comment letter dated March 29, 2018 regarding business contacts with Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Brian Lloyd, Director of Finance  
Merit Medical Systems, Inc.

Amanda Ravitz  
Assistant Director