



DIVISION OF  
CORPORATION FINANCE

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

September 5, 2024

Fred P. Lampropoulos  
President, Chief Executive Officer and Director  
Merit Medical Systems, Inc.  
1600 West Merit Parkway  
South Jordan, UT 84095

**Re: Merit Medical Systems, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 2, 2024**  
**File No. 000-18592**

Dear Fred P. Lampropoulos:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Disclosure Review Program