

August 13, 2024

Raul Parra  
Chief Financial Officer and Treasurer  
MERIT MEDICAL SYSTEMS INC  
1600 West Merit Parkway  
South Jordan , Utah 84095

Re: MERIT MEDICAL SYSTEMS INC  
Form 10-K for Fiscal Year Ended December 31, 2023  
Filed February 28, 2024  
File No. 000-18592

Dear Raul Parra:

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

Office of Industrial

Services

Corporation Finance

Applications and