



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