



August 1, 2024

Securities and Exchange Commission  
Division of Corporate Finance  
Office of Industrial Applications and Services  
100 F Street, NE  
Washington, D.C. 20549  
Attn: Tracey Houser and Al Pavot

**Re: Merit Medical Systems, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2023 Filed February 28, 2024  
Form 8-K Filed February 28, 2024  
Response Letter Dated July 12, 2024  
File No. 000-18592**

Dear Ms. Houser and Mr. Pavot:

Merit Medical Systems, Inc. (the “Company”), is in receipt of a letter dated July 22, 2024 (the “Comment Letter”) from the staff of the Securities and Exchange Commission (the “Staff”) concerning the above-captioned filings. To facilitate the Staff’s review, we have reproduced the text of the Staff’s comment in italics below. Our response appears immediately below the comment.

Form 8-K Filed February 28, 2024

Exhibit 99.1

**Comment:**

- 1. We note your response to our comment letter. Based on the information provided for the Foundations for Growth Program costs captured in the corporate transformation and restructuring non-GAAP adjustment, these costs appear to have been incurred in the normal course of your operations. With reference to Question 100.01 of the Compliance and Disclosure Interpretations for Non-GAAP Financial Measures, please confirm that you will no longer exclude the corporate transformation costs from your non-GAAP measures.*

**Response:** Commencing with our Current Report on Form 8-K to be filed later today, financial information presented in earnings releases and other presentation materials which include non-GAAP financial measures will not exclude consulting costs associated with our Foundations for Growth Program from our non-GAAP measures. Prior period presentations of such information will be recast to conform with the current year presentation.

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August 1, 2024

Securities and Exchange Commission  
Division of Corporate Finance  
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Page 2

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We appreciate your review of this response. Please feel free to contact me at (801) 316-4959 or through e-mail at [rparra@merit.com](mailto:rparra@merit.com) for any additional questions or comments regarding the foregoing matter.

Very truly yours,

/s/ RAUL PARRA

Chief Financial Officer and Treasurer

Merit Medical Systems, Inc.

