

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

September 13, 2019

Brian L. Koopman Principal Financial Officer Utah Medical Products, Inc. 7043 South 300 West Midvale, Utah 84047

> Re: Utah Medical Products, Inc. Form 10-K for the Fiscal Year Ended December 31, 2018 Filed March 31, 2019 File No. 001-12575

Dear Mr. Koopman:

We have completed our review of your filings. 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 Office of Electronics and Machinery