



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2023

Brian M. Bonnell  
Chief Financial Officer  
ICU Medical, Inc.  
951 Calle Amanecer  
San Clemente, CA 92673

**Re: ICU Medical, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2022**  
**File No. 001-34634**

Dear Brian M. Bonnell:

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  
Office of Industrial Applications and  
Services