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:

 $$\operatorname{\textsc{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