

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

Mail Stop 6010

January 30, 2008

Francis J. O'Brien 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, 2006 Filed March 1, 2007 File No. 000-19974

Dear Mr. O'Brien:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James Senior Assistant Chief Accountant