



DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3030

February 16, 2010

Dr. George A. Lopez, M.D.
Chief Executive Officer
ICU Medical, Inc.
951 Calle Amanecer
San Clemente, CA 92673

Re: ICU Medical, Inc.
Form 10-K for fiscal year ended December 31, 2008
Filed February 20, 2009
Form 10-Q for fiscal quarter ended September 30, 2009
Filed October 22, 2009
File No. 000-19974

Dear Dr. Lopez:

We have completed our review of the above captioned filings and related correspondence and have no further comments at this time.

Sincerely,

Daniel Morris
Special Counsel