

July 19, 2006

United States Securities and Exchange Commission  
Division of Corporate Finance  
450 Fifth Street NW  
Washington, DFC 20549

Re: ICU Medical, Inc.  
Form 10-Q for the Fiscal Quarter Ended March 31, 2006  
File No. 000-19974

This letter is in response to the Staff's request for certain acknowledgements in its comment letter dated May 25, 2006.

ICU Medical, Inc. ("the Company") acknowledges that:

- o The Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- o Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- o The Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any other person under the federal securities laws of the United States.

Very truly yours,

/s/ Francis J. O'Brien  
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Francis J. O'Brien  
Chief Financial Officer