



DIVISION OF  
CORPORATION FINANCE

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

March 14, 2013

Via E-Mail

Mr. G. Peter Dans  
Chief Financial Officer  
Nordion Inc.  
447 March Road  
Ottawa, Ontario, Canada K2K 1X8

**Re: Nordion Inc.  
Form 40-F for fiscal year ended October 31, 2012  
Filed January 28, 2013  
File No. 1-15016**

Dear Mr. Dans:

We have reviewed your filing and have the following comments. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe a revision is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 40-F for fiscal year ended October 31, 2012

Exhibit 1.2

Report of Independent Registered Accounting Firm on Internal Control, page 1 Independent auditors' report of registered public accounting firm, page 2

1. We note that your independent registered public accounting firm signed its reports as *Ernst & Young, Chartered Accountants* even though it appears to be registered with the United States' Public Company Oversight Board (PCAOB) as *Ernst & Young LLP*. Please have your auditor confirm that it is authorized to sign its reports using that name, or otherwise, confirm that in future filings it will sign all reports using the PCAOB registered name of the firm – i.e., *Ernst & Young LLP*.

Note 2. Summary of Significant Accounting Policies, page 7

2. We note your disclosure of estimated litigation accruals in Notes 10 and 18. Please revise future filings to include your accounting policy for loss contingencies in the notes to the audited financial statements. Refer to FASB Accounting Standards Codification 235-10-50-1.

– Revenue recognition, page 9

3. We note your disclosures here regarding your revenue recognition policy related to arrangements with multiple deliverables. Please provide us with additional details regarding your consideration of paragraph 605-25-25-5 of the FASB Accounting Standards Codification. Specifically, tell us and revise future filings to explain how you considered whether each of the delivered elements has value to the customer on a standalone basis.
4. With a view towards enhanced disclosure in future filings, please provide us with additional details to understand your revenue recognition. For example, discuss the nature of your multiple element arrangements. Also discuss whether you have any post-shipment obligations. Finally, discuss how you evaluate whether there is persuasive evidence of an arrangement.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- 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
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Mr. G. Peter Dans  
Nordion Inc.  
March 14, 2013  
Page 3

You may contact David Burton, Staff Accountant at (202) 551-3626 or me at (202) 551-3643 if you have questions regarding these comments. In this regard, do not hesitate to contact Martin James, Senior Assistant Chief Accountant at (202) 551-3671.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn  
Accounting Branch Chief