



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

DIVISION OF
CORPORATION FINANCE

November 14, 2018

Via E-mail

Walter M Rosebrough, Jr.
President and Chief Executive Officer
STERIS plc
Rutherford House, Stephenson's Way
Chaddesden, Derby DE21 6LY
United Kingdom

Re: STERIS plc
Form 10-K for the Fiscal Year Ended March 31, 2018
Filed May 30, 2018
File No. 1-37614

Dear Mr. Rosebrough:

We refer you to our comment letter dated October 16, 2018, regarding business contacts with Syria. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance