



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

DIVISION OF
CORPORATION FINANCE

March 9, 2021

J. Adam Zangerle
Senior Vice President, General Counsel & Secretary
STERIS plc
70 Sir John Rogerson's Quay
Dublin 2 Ireland

Re: STERIS plc
Registration Statement on Form S-4
Filed March 2, 2021
File No. 333-253799

Dear Mr. Zangerle:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Dillon Hagius at 212-551-7976 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Peter C. Zwick