



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

May 21, 2009

Via U.S. Mail

Mr. Michael J. Tokich
Chief Financial Officer
Steris Corporation
5960 Heisley Road
Mentor, Ohio 44060

**Re: Steris Corporation
Form 10-K for the Year Ended March 31, 2008
File No. 001-14643**

Dear Mr. Tokich:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief