



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

July 8, 2010

via U.S. mail and facsimile

Frank J.M. ten Brink, CFO
Stericycle, Inc.
28161 North Keith Drive
Lake Forest, Illinois 60045

**RE: Stericycle, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Form 8-K Filed on February 4, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 15, 2010
Form 10-Q for the Fiscal Quarter Ended March 31, 2010
File No. 0-21229**

Dear Mr. ten Brink:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief