

DIVISION OF CORPORATION FINANCE

May 21, 2024

Michael Tokich Senior Vice President and Chief Financial Officer STERIS plc 70 Sir John Rogerson's Quay Dublin 2, Ireland D02 R296

## Re: STERIS plc Form 10-K for the Year Ended March 31, 2023

Dear Michael Tokich:

We have completed our review of your filings. 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,

Division of Corporation Finance Office of Industrial Applications and Services