



DIVISION OF
CORPORATION FINANCE

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

May 29, 2015

Via E-mail

Mr. Daniel V. Ginnetti
Chief Financial Officer
Stericycle Inc.
28161 North Keith Drive
Lake Forest, Illinois 60045

**Re: Stericycle Inc.
Form 10-K for Fiscal Year Ended December 31, 2014
Filed March 2, 2015
Response dated May 21, 2015
File No. 0-21229**

Dear Mr. Ginnetti:

We have reviewed your response letter dated May 21, 2015 filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

Form 10-K for the period ended December 31, 2014

Critical Accounting Estimates, page 19

Goodwill and Other Identifiable Intangible Assets, page 20

1. We note your response to our comment 2 in our letter dated May 21, 2015. We note that you consider various factors when determining the appropriate method of amortization for your acquired customer relationships. Please expand your disclosures to discuss these factors as well as the less certain post-acquisition operations activities that would induce uncertainty in the factors that give rise to the pattern of economic benefit. Please disclose how accurate your assumptions have been in the past and whether the assumptions are reasonably likely to change in the future. Describe the potential changes in circumstances that could affect the key assumptions and the impact the change would have on your financial statements. Refer to SEC Release 33-8350 and Section 501.14 of the Financial Reporting Codification for additional guidance.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact Ameen Hamady, Staff Accountant, at (202) 551-3891, or in his absence, Jeanne Baker, at (202) 551-3691 or me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief