



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

DIVISION OF  
CORPORATION FINANCE

July 27, 2018

Mail Stop 4631

Via Email

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, 2017  
Filed February 26, 2018  
Form 10-Q for the period ended March 31, 2018  
Filed on May 3, 2018  
Form 8-K dated February 21, 2018  
Filed February 21, 2018  
Form 8-K dated May 3, 2018  
Filed May 3, 2018  
File No. 1-37556**

Dear Mr. Ginnetti:

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,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction