

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM S-8**

**REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

**STERIS Corporation**

(Exact Name of Registrant as Specified in Its Charter)

**Ohio**  
(State or Other Jurisdiction of  
Incorporation or Organization)

5960 Heisley Road, Mentor, Ohio  
(Address of Principal Executive Offices)

**34-1482024**  
(I.R.S. Employer  
Identification No.)

**44060-1834**  
(Zip Code)

**STERIS Corporation 2006 Long-Term Equity Incentive Plan**  
(Full Title of the Plan)

**Mark D. McGinley, Esq.**  
**Senior Vice President, General Counsel, and Secretary**  
**STERIS Corporation**  
**5960 Heisley Road, Mentor, Ohio 44060-1834**  
**(440) 354-2600**

(Name, Address and Telephone Number of Agent For Service)

**CALCULATION OF REGISTRATION FEE**

Title of Each Class of Securities To Be Registered	Amount To Be Registered <sup>(1)(2)</sup>	Proposed Maximum Offering Price Per Share <sup>(3)</sup>	Proposed Maximum Aggregate Offering Price <sup>(3)</sup>	Amount of Registration Fee
Common Shares, without par value <sup>(4)</sup>	6,600,000	\$ 22.89	\$ 151,074,000	\$ 16,165

- (1) Represents maximum number of common shares of the Registrant, without par value ("Common Shares"), issuable pursuant to the STERIS Corporation 2006 Long-Term Equity Incentive Plan (the "Plan") being registered hereon.
- (2) Pursuant to Rule 416 of the Securities Act of 1933 (the "Securities Act"), this Registration Statement also covers such additional Common Shares as may become issuable pursuant to the anti-dilution provisions of the Plan.
- (3) Estimated solely for calculating the amount of the registration fee, pursuant to paragraphs (c) and (h) of Rule 457 of the General Rules and Regulations under the Securities Act, on the basis of the average of the high and low sale prices of such securities on the New York Stock Exchange on July 26, 2006, within five business days prior to filing.
- (4) Each Common Share includes one Common Share purchase right (a "Right"). Such Rights are currently not exercisable. The terms of the Rights are described in the Amended and Restated Rights Agreement, filed as Exhibit 4.2 to the Registrant's Form 8-A/A filed with the Securities and Exchange Commission on April 16, 1999, and Amendment No. 1 thereto, filed as Exhibit 4.1 to the Registrant's Form 8-A/A filed with the Securities and Exchange Commission on June 10, 2002.

**PART II**  
**INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

**Item 3. Incorporation of Documents by Reference.**

The following documents have been filed by STERIS Corporation, an Ohio corporation (the "Registrant"), with the Securities and Exchange Commission (the "Commission") and are incorporated herein by reference:

- (a) The Registrant's Annual Report on Form 10-K for the year ended March 31, 2006;
- (b) The Registrant's Current Report on Form 8-K filed on May 2, 2006;
- (c) The Registrant's Current Report on Form 8-K/A filed on June 7, 2006;
- (d) The Registrant's Current Report on Form 8-K filed on July 28, 2006;
- (e) The description of the Registrant's Common Shares contained in the registration statement on Form 8-A filed on November 25, 1998, including any subsequently filed amendments and reports updating such description; and
- (f) The description of the Registrant's Rights contained in the registration statement on Form 8-A filed on November 25, 1998, as amended by Amendment No. 1 on Form 8-A/A filed on April 16, 1999 and Amendment No. 2 on Form 8-A/A filed on June 10, 2002, including any subsequently filed amendments and reports updating such description.

All documents subsequently filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment that indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, will be deemed to be incorporated by reference in this registration statement and to be part hereof from the date of filing of such documents. Any statement contained in any document incorporated or deemed to be incorporated by reference herein will be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded will not be deemed, except as modified or superseded, to constitute a part of this registration statement.

**Item 4. Description of Securities.**

Not applicable.

**Item 5. Interests of Named Experts and Counsel.**

The legality of the Common Shares and Rights being offered by this registration statement has been passed upon for the Registrant by Mr. Mark D. McGinley. Mr. McGinley is the Senior Vice President, General Counsel, and Secretary of the Registrant. As of June 30, 2006, Mr. McGinley held 574 Common Shares and had been granted options to purchase another 81,500 Common Shares.

## Item 6. Indemnification of Directors and Officers.

The Registrant is an Ohio corporation. Under Section 1701.13 of the Ohio Revised Code (the "Ohio Revised Code"), Ohio corporations are permitted to indemnify directors, officers, employees and agents within prescribed limits and must indemnify them under certain circumstances. The Ohio Revised Code does not authorize the payment by a corporation of judgments against a director, officer, employee or agent after a finding of negligence or misconduct in a derivative suit absent a court order determining that such person succeeds on the merits. In all other cases, if it is determined that a director, officer, employee or agent acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interest of the corporation, indemnification is discretionary except as otherwise provided by a corporation's articles of incorporation, code of regulations or contract, and except with respect to the advancement of expenses of directors.

The Registrant's Amended and Restated Regulations provide that the Registrant will, in all actions other than derivative actions, indemnify any director, officer, employee, or agent of the Registrant, or any person serving as a director, trustee, officer, employee, or agent of another entity at the request of the Registrant, against expenses (including attorneys' fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred in connection with the action, suit, or proceeding unless it is proved by clear and convincing evidence that the action or failure to act involved an act or omission undertaken with deliberate intent to cause injury to the Registrant or undertaken with reckless disregard for the best interests of the Registrant. With respect to derivative actions, the Registrant's Amended and Restated Regulations provide that the Registrant will indemnify any director (unless the action or suit is one in which the liability of the director under Section 1701.95 of the Ohio Revised Code is the only liability asserted), officer, employee, or agent of the Registrant, or any person serving as a director, trustee, officer, employee, or agent of another entity at the request of Registrant, against expenses actually and reasonably incurred in the defense or settlement of the action unless it is proved by clear and convincing evidence that the action or failure to act involved an act or omission undertaken with deliberate intent to cause injury to the Registrant or undertaken with reckless disregard for the best interests of the Registrant. Notwithstanding the preceding sentence, the Registrant will indemnify such directors, officers, employees, and agents in a derivative action if the court in which the action was brought determines that, despite the proof but in view of all the circumstances of the case, such director, officer, employee, or agent is fairly and reasonably entitled to indemnity for such expenses as the court shall deem proper.

The statutory right to indemnification is not exclusive in Ohio, and Ohio corporations may, among other things, purchase insurance to indemnify those persons. The Registrant's Amended and Restated Regulations likewise provide that the Registrant may purchase insurance to indemnify directors, officers, employees, or agents of the Registrant.

With respect to the advancement of expenses, the Ohio Revised Code provides that a director (but not an officer, employee or agent) is entitled to mandatory advancement of expenses, including attorney's fees, incurred in defending any action, including derivative actions, brought against the director, provided that the director agrees to cooperate with the corporation concerning the matter and to repay the amount advanced if it is proven by clear and convincing evidence that his or her act or failure to act was done with deliberate intent to cause injury to the corporation or with reckless disregard for the corporation's best interests. The Registrant's Amended and Restated Regulations provide that the Registrant will advance expenses to a director (unless the action or suit is one in which the liability of the director under Section 1701.95 of the Ohio Revised Code is the only liability asserted), officer, employee, or agent of the Registrant incurred in defending any action, suit, or proceeding, whether derivative or otherwise, provided that such director, officer, employee, or agent agrees to both (a) repay the amount advanced if it is proven by clear and convincing evidence that the action or failure to act involved an act

or omission undertaken with deliberate intent to cause injury to the Registrant or undertaken with reckless disregard for the best interests of the Registrant and (b) to cooperate with the Registrant concerning the action, suit, or proceeding.

Under the terms of the Registrant's directors' and officers' liability and company reimbursement insurance policy, the directors and officers of the Registrant are insured against certain liabilities which may arise in their individual capacity as such.

**Item 7. Exemption from Registration Claimed.**

Not applicable.

**Item 8. Exhibits.**

<b>Exhibit Number</b>	<b>Description</b>
4.1	1992 Amended Articles of Incorporation of the Registrant, as amended on May 14, 1996, November 6, 1996, and August 6, 1998, previously filed as Exhibit 3.1 to the Registrant's Form 10-K for the fiscal year ended March 31, 2000 (Commission File No. 1-14643), and incorporated herein by reference.
4.2	Amended and Restated Regulations of the Registrant, previously filed as Exhibit 3.2 to the Registrant's Form 10-Q for the fiscal quarter ended September 30, 2004 (Commission File No. 1-14643), and incorporated herein by reference.
4.3	Amended and Restated Rights Agreement, dated as of January 21, 1999, previously filed as Exhibit 4.2 to the Registration Statement on Form 8-A/A filed April 16, 1999 (Commission File No. 1-14643), and incorporated herein by reference.
4.4	Amendment No. 1 to Amended and Restated Rights Agreement, dated June 7, 2002, previously filed as Exhibit 4.1 to the Registration Statement on Form 8-A/A filed June 10, 2002 (Commission File No. 1-14643), and incorporated herein by reference.
4.5	STERIS Corporation 2006 Long-Term Equity Incentive Plan, previously filed as Exhibit 10.1 to the Registrant's Current Report on Form 8-K filed July 28, 2006 (Commission File No. 1-14643), and incorporated herein by reference.
5.1	Opinion of Mark D. McGinley, General Counsel of the Registrant.
23.1	Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.
23.2	Consent of Mark D. McGinley, General Counsel of the Registrant (Included in Exhibit 5.1).
24.1	Power of Attorney.

## Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of this registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in the volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of a prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement.

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in this registration statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment will be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(h) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than

the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Mentor, State of Ohio, on the 2nd day of August, 2006.

**STERIS CORPORATION**

By: /s/ Laurie Brlas  
Laurie Brlas  
Senior Vice President and Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>*</u> Les C. Vinney	President, Chief Executive Officer and Director (Principal Executive Officer)	August 2, 2006
<u>*</u> Laurie Brlas	Senior Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	August 2, 2006
<u>*</u> John P. Wareham	Director	August 2, 2006
<u>*</u> Cynthia L. Feldmann	Director	August 2, 2006
<u>*</u> Stephen R. Hardis	Director	August 2, 2006
<u>*</u> Jacqueline B. Kosecoff	Director	August 2, 2006
<u>*</u> Raymond A. Lancaster	Director	August 2, 2006
<u>*</u> Kevin M. McMullen	Director	August 2, 2006
<u>*</u> J.B. Richey	Director	August 2, 2006
<u>*</u> Mohsen M. Sohi	Director	August 2, 2006

\*  
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Loyal W. Wilson

Director

August 2, 2006

\*  
\_\_\_\_\_  
Michael B. Wood

Director

August 2, 2006

\* This registration statement has been signed on behalf of the above officers and directors by Mark D. McGinley, as attorney-in-fact pursuant to a power of attorney filed as Exhibit 24.1 to this registration statement.

By: /s/ Mark D. McGinley  
Mark D. McGinley  
Attorney-in-Fact



## EXHIBIT INDEX

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24.1	Power of Attorney.

August 2, 2006

STERIS Corporation  
5960 Heisley Road  
Mentor, Ohio 44060-1834

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

I am Senior Vice President, General Counsel, and Secretary of STERIS Corporation, an Ohio Corporation (the "Company"). In connection with the opinions expressed herein, I or other lawyers in the Company's Legal Department have examined such documents, records and matters of law as I have deemed necessary for purposes of such opinions. Based upon the foregoing, and subject to the further limitations, qualifications and assumptions stated herein, I am of the opinion that:

1. The Company's common shares, without par value (the "Common Shares"), that may be issued and sold pursuant to the STERIS Corporation 2006 Long-Term Equity Incentive Plan (the "Plan") will be, when issued and sold in accordance with such Plan, duly authorized, validly issued, fully paid and nonassessable; provided that the Company at such time has sufficient authorized but unissued Common Shares remaining under its articles of incorporation; and

2. When issued in accordance with the terms of the Amended and Restated Rights Agreement, as amended, between the Company and National City Bank, as rights agent (the "Rights Agreement"), the Rights (as defined in the Rights Agreement) will be validly issued.

The opinion set forth in paragraph 2 is limited to the valid issuance of the Rights under the corporation laws of the State of Ohio. I do not express any opinion herein with respect to any other aspect of the Rights, the effect of equitable principles or fiduciary considerations relating to the adoption of the Rights Agreement or the issuance of the Rights or the enforceability or any particular provisions of the Rights Agreement. In rendering the opinion set forth in paragraph 2 above, I have assumed that the Directors of the Company have acted and will act in the good faith exercise of their business judgment with respect to the authorization of the issuance of the Rights and the execution of the Rights Agreement.

In rendering the opinion set forth in paragraph 2 above, moreover, I note that my research indicates that there are not reported decisions applying Ohio law concerning the authorization or issuance of securities substantially similar to the Rights. In the absence of directly applicable judicial authority, I have considered the pertinent provisions of Ohio corporation law and the decisions of courts applying the laws of other jurisdictions to analogous factual situations. Although such decisions may be persuasive to Ohio courts, they have no binding precedential effect.

My examination of matters of law in connection with the opinions expressed herein has been limited by the procedures I have employed, and accordingly the opinions herein are limited to the laws of the State of Ohio. I express no opinion with respect to the laws of any other jurisdiction and disclaim any undertaking to advise of any change that may occur after the date hereof. In addition, I have assumed that the resolutions authorizing the Company to issue and sell the Common Shares pursuant to the Plan will be in full force and effect at all times at which such Common Shares are issued and sold by the Company, and the Company will take no action inconsistent with such resolutions.

I hereby consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement on Form S-8 filed by the Company to effect registration of the Common Shares to be issued and sold pursuant to the Plan under the Securities Act of 1933 (the "Act"). In giving such consent, I do not thereby admit that I am included in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ Mark D. McGinley

Senior Vice President, General Counsel, and  
Secretary  
STERIS Corporation

**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the STERIS Corporation 2006 Long-Term Equity Incentive Plan of our reports dated June 8, 2006, with respect to the consolidated financial statements and schedule of STERIS Corporation included in its Annual Report (Form 10-K) for the year ended March 31, 2006, STERIS Corporation management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of STERIS Corporation, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Cleveland, Ohio  
July 27, 2006

**STERIS CORPORATION**  
**REGISTRATION STATEMENT ON FORM S-8**  
**POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENTS, that each of the undersigned officers and directors of STERIS Corporation, an Ohio corporation (the "Registrant"), hereby constitutes and appoints Les C. Vinney, Laurie Brlas, Mark D. McGinley, J. Adam Zangerle, Dennis P. Patton and Roy L. Turnell and each of them, his true and lawful attorney or attorneys-in-fact, with full power of substitution and revocation, for him and in his name, place and stead, to sign on his behalf as an officer or director of the Registrant a Registration Statement or Registration Statements on Form S-8 pursuant to the Securities Act of 1933 concerning certain Common Shares of the Registrant to be offered in connection with the STERIS Corporation 2006 Long-Term Equity Incentive Plan and to sign any and all amendments or post-effective amendments to such Registration Statement(s), and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission or any state regulatory authority, granting unto said attorney or attorneys-in-fact, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as they might or could do in person, hereby ratifying and confirming all that said attorney or attorneys-in-fact or any of them or their substitute or substitutes may lawfully do or cause to be done by virtue hereof.

This Power of Attorney may be executed in multiple counterparts, each of which shall be deemed an original with respect to the person executing it.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands as of the 26th day of July 2006.

/s/ Les C. Vinney

Les C. Vinney President,  
Chief Executive Officer and Director

/s/ Laurie Brlas

Laurie Brlas  
Senior Vice President and Chief Financial Officer

/s/ John P. Wareham

John P. Wareham  
Director

/s/ Cynthia L. Feldman

Cynthia L. Feldmann  
Director

/s/ Stephen R. Hardis

Stephen R. Hardis  
Director

/s/ Jacqueline B. Kosecoff

Jacqueline B. Kosecoff  
Director

/s/ Raymond A. Lancaster

Raymond A. Lancaster  
Director

/s/ Kevin M. McMullen

Kevin M. McMullen  
Director

/s/ J.B. Richey

J.B. Richey  
Director

/s/ Mohsen M. Sohi

Mohsen M. Sohi  
Director

/s/ Loyal W. Wilson

Loyal W. Wilson  
Director

/s/ Michael B. Wood

Michael B. Wood  
Director