



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

May 21, 2009

Via U.S. Mail

Mr. Michael J. Tokich  
Chief Financial Officer  
Steris Corporation  
5960 Heisley Road  
Mentor, Ohio 44060

**Re: Steris Corporation  
Form 10-K for the Year Ended March 31, 2008  
File No. 001-14643**

Dear Mr. Tokich:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief