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January 28, 2015

Ms. Mary Beth Breslin  
Senior Attorney  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549

**Re: New STERIS Limited**  
**Amendment No. 1 to Registration Statement on Form S-4**  
**Filed January 7, 2016**  
**File No. 333-200598**

Dear Ms. Breslin,

On behalf of our client, New STERIS Limited, a corporation organized under the laws of England and Wales ("Holdco" or the "Company"), set forth below are responses to the comments of the staff (the "Staff") of the Securities and Exchange Commission in its letter dated January 13, 2015 with respect to the above-referenced Amendment No. 1 to Registration Statement on Form S-4 (the "Amendment No. 1").

Holdco has filed today Amendment No. 2 to the Registration Statement on Form S-4 filed November 26, 2014 ("Amendment No. 2") together with this letter via EDGAR correspondence. We are also providing supplementally to the Staff an electronic copy of Amendment

No. 2, which has been marked to show changes since the filing of Amendment No. 1 on January 7, 2015, and certain other information noted below.

For your convenience, the text of the Staff's comments is set forth in bold below, followed by the response to each comment. Generally, the information contained herein with respect to Holdco has been furnished by Holdco, the information contained herein with respect to STERIS Corporation ("STERIS") has been furnished by STERIS and the information contained herein with respect to Synergy Health Plc ("Synergy") has been furnished by Synergy. Unless otherwise indicated, all page references in the responses set forth below are to the pages of Amendment No. 2. Terms not otherwise defined in this letter shall have the meanings set forth in Amendment No. 2.

**Overview of the Combination, page 9**

- 1. Please expand your revisions in response to prior comment 1 to clarify what you mean by "financial and global cash management flexibility and tax."**

Response: In response to the Staff's comment, the Company has revised its disclosure on page 9 of Amendment No. 2.

**Signatures, page S-1**

- 2. We note your response to prior comment 13; however, it continues to appear that your document has not yet been signed by your authorized representative in the United States. Please include that signature. See Instruction 1 to Signatures of Form S-4.**

Response: In response to the Staff's comment, the Company has revised its signature page on page S-1 of Amendment No. 2.

**Exhibit 5.1**

- 3. We note the documents mentioned in the first paragraph on page 2. It is inappropriate for counsel to limit the universe of documents it relied on in issuing its opinion. Please file a revised opinion.**

Response: In response to the Staff's comment, Jones Day has revised its opinion in Exhibit 5.1.

- 4. Please refer to the section titled "Assumptions and qualifications." Please support the need for the assumption in paragraph (ix). Given your statement that the opinion is limited to law as currently in effect, it is unclear why this assumption is necessary.**

Response: In response to the Staff's comment, Jones Day has revised its opinion in Exhibit 5.1.

\* \* \*

We hope that these responses adequately address the Staff's comments. If the Staff has any questions concerning this letter or requires further information, please do not hesitate to contact the undersigned at (212) 403-1343.

Sincerely,

WACHTELL, LIPTON, ROSEN & KATZ

/s/ Mark Gordon, Esq.

Mark Gordon, Esq.

cc:

J. Adam Zangerle  
Vice President, General Counsel and Secretary  
STERIS Corporation