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

**FORM S-4
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

STERIS plc

(Exact Name of Registrant as Specified in its Charter)

Ireland
(State or Other Jurisdiction
of Incorporation or Organization)

339113
(Primary Standard Industrial
Classification Code Number)

98-1455064
(I.R.S. Employer
Identification Number)

**70 Sir John Rogerson's Quay
Dublin 2 Ireland
+353 1 232 2000**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**J. Adam Zangerle
STERIS plc
70 Sir John Rogerson's Quay
Dublin 2 Ireland
+353 1 232 2000**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With copies to:

**Kimberly J. Pustulka
James P. Dougherty
Jones Day
North Point
901 Lakeside Avenue
Cleveland, Ohio 44114
(216) 586-3939**

**J. Adam Zangerle
STERIS plc
Rutherford House Stephenson's Way, Chaddesden
Derby, England, DE21 6LY
United Kingdom
+44 1332 387100**

Approximate date of commencement of proposed sale of the securities to the public: As soon as practicable after this Registration Statement becomes effective and upon completion of the Redomiciliation described herein.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act of 1933, as amended, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. Registration No. 333-228188

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer
Non-accelerated filer Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer)

Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered(1)	Amount to be registered(2)	Proposed maximum offering price per share	Proposed maximum aggregate offering price(3)	Amount of registration fee(4)
Ordinary Shares, par value \$75 per share	100,000	Not Applicable	\$12,208,000 (2)	\$1,479.61 (3)

- (1) This registration statement relates to ordinary shares, par value \$75 per share, or the STERIS Ireland ordinary shares, of STERIS plc, a public limited company organized under the laws of Ireland, or STERIS Ireland, to be issued to holders of ordinary shares, par value £0.10 per share, or the STERIS shares, of STERIS plc, a public limited company organized under the laws of England and Wales, or STERIS, pursuant to a scheme of arrangement under Part 26 of the Companies Act.
- (2) Represents the proposed maximum number of additional STERIS Ireland ordinary shares expected to be issued upon the completion of the Redomiciliation described herein. STERIS Ireland previously registered 84,499,654 STERIS Ireland ordinary shares pursuant to the registration statement on Form S-4 (Registration No. 333-228188), which became effective on January 31, 2019. STERIS Ireland now anticipates that up to 84,599,654 STERIS Ireland ordinary shares may be issued upon the completion of the Redomiciliation. Calculated based on an exchange ratio of one STERIS Ireland ordinary share for each STERIS share estimated to be outstanding as at March 28, 2019.
- (3) Estimated solely for the purpose of calculating the registration fee. The registration fee is required by Section 6(b) of the Securities Act of 1933, or the "Securities Act," and computed pursuant to Rules 457(f) and 457(c) under the Securities Act. Pursuant to Rule 457(f) under the Securities Act, the proposed maximum aggregate offering price of the STERIS Ireland ordinary shares is equal to \$12,208,000, which was determined by multiplying (i) 100,000, the estimated number of additional STERIS shares to be issued for STERIS Ireland ordinary shares, by (ii) \$122.08, the average of the high and low prices for the STERIS shares as reported on the New York Stock Exchange on March 25, 2019.
- (4) Determined in accordance with Section 6(b) of the Securities Act by multiplying the estimated aggregate offering price of the securities to be registered by 0.0001212.

This registration statement will become effective automatically upon filing with the Commission pursuant to Rule 462(b) under the Securities Act of 1933, as amended.

EXPLANATORY NOTE

Pursuant to its Registration Statement on Form S-4 (Registration No. 333-228188) (the “Prior Registration Statement”), which became effective on January 31, 2019, and as supplemented to date, STERIS plc, a public limited company organized under the laws of Ireland (“STERIS Ireland”), registered an aggregate of 84,499,654 ordinary shares, par value \$75 per share (the “STERIS Ireland ordinary shares”) and paid an aggregate fee of \$1,104,069.61. STERIS Ireland is filing this Registration Statement on Form S-4 pursuant to General Instruction K to Form S-4 and Rule 462(b) of the Securities Act of 1933, as amended, solely to register 100,000 additional STERIS Ireland ordinary shares for issuance in connection with the redomiciliation from the United Kingdom to Ireland (the “Redomiciliation”) of STERIS plc, a public limited company organized under the laws of England and Wales (“STERIS UK”). In connection with the registration of additional STERIS Ireland ordinary shares, STERIS Ireland is paying an additional registration fee of \$1,479.61.

STATEMENT OF INCORPORATION BY REFERENCE

This Registration Statement incorporates by reference the contents of the Prior Registration Statement, including all amendments, supplements and exhibits thereto and all information incorporated or deemed to be incorporated by reference therein, as well as all documents filed by STERIS UK and STERIS Ireland with the Securities and Exchange Commission under Section 13(a), 13(c), 14, or 15(d) of the Securities Exchange Act of 1934 through the date hereof. Additional opinions and consents required to be filed with this Registration Statement are listed on the Exhibit Index included with this Registration Statement.

Exhibits Index

<u>Exhibit No.</u>	<u>Description of Document</u>
5.1	Opinion of Matheson as to the validity of the securities being registered*
23.1	Consent of Ernst & Young LLP concerning the financial statements of STERIS*
23.2	Acknowledgment of Ernst & Young LLP concerning the unaudited interim financial statements of STERIS*
23.3	Consent of Matheson (included in Exhibit 5.1)

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant 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 27th day of March, 2019.

STERIS plc

By: /s/ J. Adam Zangerle

Name: J. Adam Zangerle

Title: Director

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated, on the 27th day of March, 2019.

<u>Signature</u>	<u>Title</u>
<u>/s/ J. Adam Zangerle</u> Name: J. Adam Zangerle	Director
<u>/s/ Michael J. Tokich</u> Name: Michael J. Tokich	Director

Solicitors
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 70 Sir John Rogerson's Quay
 Dublin 2
 Ireland
 D02 R296

Our Ref
 FBO/AT/666226.4

Your Ref

27 March 2019

Dear Sirs

Registration Statement on Form S-4 of STERIS plc

We are acting as Irish counsel to STERIS plc, a public limited company incorporated under the laws of Ireland (company number 595593) (the "**Company**"), in connection with the filing by the Company of a registration statement on Form S-4 (Registration No.333-228188) which became effective on January 31, 2019 (the "**Initial Registration Statement**") and the filing, on the date hereof, of a registration statement on Form S-4 pursuant to General Instruction K to Form S-4 and Rule 462(b) of the U.S. Securities Act of 1933, as amended (the "**Securities Act**") (the "**462(b) Registration Statement**") and, together with the Initial Registration Statement, the "**Registration Statement**"), to which this opinion is an exhibit, with the U.S. Securities and Exchange Commission (the "**Commission**"), pursuant to which the Company will register, under the Securities Act, the offer of ordinary shares of par value \$75 per share in the capital of the Company ("**Ordinary Shares**"), proposed to be issued to holders of ordinary shares of par value £0.10 per share of STERIS plc, a public limited company incorporated under the laws of England and Wales (company number 09257343) ("**STERIS UK**"), pursuant to a Court-approved scheme of arrangement under Part 26 of the UK Companies Act 2006 by and among STERIS UK and its shareholders (the "**Scheme**"). The Scheme is set out in the Initial Registration Statement.

In connection with this Opinion, we have reviewed:

1. the Registration Statement;
2. copies of such corporate records of the Company as we have deemed necessary as a basis for the opinion expressed below; and
3. searches carried out by independent law researchers on our behalf against the Company on March 26, 2019 in (i) the Index of Petitions and Winding-up Notices maintained at the Central Office of the High Court of Ireland, (ii) the Judgments' Office of the Central Office of the High Court of Ireland and (iii) the Companies Registration Office.

Managing Partner: Michael Jackson - Chairman: Tim Scanlon - Partners: Brian Buggy, Helen Kelly, Sharon Daly, Ruth Hunter, Tony O'Grady, Paraic Madigan, Tara Doyle, Anne-Marie Bohan, Patrick Spicer, Turlough Galvin, Patrick Molloy, George Brady, Robert O'Shea, Joseph Beashel, Deirdre-Ann Barr, Dualta Counihan, Deirdre Dunne, Fergus Bolster, Christian Donagh, Bryan Dunne, Shane Hogan, Peter O'Brien, Thomas Hayes, Nicola Dunleavy, Julie Murphy-O'Connor, Mark O'Sullivan, Brian Doran, John Gill, Joe Duffy, Pat English, Shay Lydon, Aidan Fahy, Niamh Counihan, Gerry Thornton, Liam Collins, Darren Maher, Michael Byrne, Philip Lovegrove, Rebecca Ryan, Éanna Mellett, Catherine O'Meara, Elizabeth Grace, Deirdre Cummins, Alan Keating, Peter McKeever, Alma Campion, Brendan Colgan, Garret Farrelly, Michael Finn, Rhona Henry, April McClements, Gráinne Dever, Oisín McClenaghan, Rory McPhillips, Niall Pelly, Michelle Ridge, Sally-Anne Stone, Matthew Broadstock, Emma Doherty, Leonie Dunne, Laura Gleeson, Stuart Kennedy, Brian McCloskey, Madeline McDonnell, Claire McLoughlin, Barry O'Connor, Donal O'Donovan, Karen Reynolds, Kevin Smith, Ciaran Healy, Chris Bollard, Deirdre Kilroy, Michael Hastings, Maria Kennedy, Barry McGettrick, Kate McKenna, Donal O'Byrne, David O'Mahony, Russell Rochford.
 - Tax Principals: Greg Lockhart, John Kelly, Catherine Galvin. - Head of U.S. Offices: John Ryan - Of Counsel: William Prentice, Chris Quinn, Liam Quirke.

Dublin Cork London New York Palo Alto San Francisco

www.matheson.com

Based on the foregoing, and subject to the further assumptions, qualifications and limitations set out in this Opinion, we are of the opinion that the Ordinary Shares, when issued pursuant to the terms of the Scheme, as contemplated by the Registration Statement, will be validly issued, fully paid and non-assessable (“**non-assessable**” is a phrase which has no defined meaning under Irish law, but, for the purposes of this Opinion, shall mean the registered holders of such Ordinary Shares are not subject to calls for additional payments on such shares).

For the purposes of this Opinion, we have assumed: (i) the Scheme, and any amendments thereto, will have become effective in accordance with their terms (and will remain effective at the time of issuance of the Ordinary Shares); (ii) the truth and accuracy of the contents of all documents and searches reviewed as to factual matters, but have made no independent investigation regarding such factual matters; (iii) all signatures, initials, seals and stamps contained in, or on, all documents submitted to us are genuine; and (iv) all documents submitted to us as originals are authentic and complete and that all documents submitted to us as copies (including without limitation any document submitted to us as a pdf (or any other format) attachment to an email) are complete and conform to the originals of such documents, and the originals of such documents are authentic and complete.

This Opinion is based upon, and limited to, the laws of Ireland as is in effect on the date hereof and is based on legislation published and cases fully reported before that date and our knowledge of the facts relevant to the opinions contained herein. We have assumed without enquiry that there is nothing in the laws of any jurisdiction other than Ireland which would, or might, affect our opinion as stated herein. We have made no investigations of, and we express no opinion on, the laws of any jurisdiction other than Ireland or the effect thereof. This Opinion is expressed as of the date hereof and we assume no obligation to update this Opinion.

This Opinion is furnished to you and the persons entitled to rely upon it pursuant to the applicable provisions of the Securities Act strictly for use in connection with the Registration Statement and may not be relied upon by any other person without our prior written consent. This Opinion is confined strictly to the matters expressly stated herein and is not be read as extending by implication or otherwise to any other matter.

We hereby consent to the filing of this Opinion as Exhibit 5.1 to the 462(b) Registration Statement and to the reference to Matheson under the caption “Legal Matters” in the proxy statement / prospectus constituting a part of the Registration Statement. In giving such consent, we do not admit that we are included in the category of persons whose consent is required under section 7 of the Securities Act, or the rules and regulations of the Commission promulgated thereunder.

This Opinion and the opinions given in it are governed by, and construed in accordance with, the laws of Ireland.

Yours faithfully

/s/ Matheson

MATHESON

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-4 filed pursuant to General Instruction K to Form S-4 and Rule 462(b) of the Securities Act of 1933 of the reference to our firm under the caption "Experts" and to the incorporation by reference of our reports dated May 30, 2018, with respect to the consolidated financial statements and schedule of STERIS plc, a public limited company organized under the laws of England and Wales ("STERIS"), and the effectiveness of internal control over financial reporting of STERIS (excluding the internal control over financial reporting of entities that were acquired during fiscal 2018) included in its Annual Report (Form 10-K) for the year ended March 31, 2018, filed with the Securities and Exchange Commission, included in Amendment No.1 to the Registration Statement (Form S-4 No 333-228188) and related proxy statement/prospectus of STERIS plc (formerly known as STERIS Limited), a public limited company organized under the laws of Ireland, for the registration of its ordinary shares.

/s/ Ernst & Young LLP

Cleveland, Ohio
March 27, 2019

LETTER REGARDING UNAUDITED INTERIM FINANCIAL INFORMATION

Shareholders and Board of Directors
STERIS plc

We are aware of the incorporation by reference in the Registration Statement on Form S-4 filed pursuant to General Instruction K to Form S-4 and Rule 462(b) of the Securities Act of 1933 of our review reports dated August 8, 2018, November 6, 2018, and February 11, 2019 relating to the unaudited consolidated interim financial statements of STERIS plc, a public limited company organized under the laws of England and Wales, that are included in its Forms 10-Q for the quarters ended June 30, 2018, September 30, 2018, and December 31, 2018, filed with the Securities and Exchange Commission, included in Amendment No.1 to the Registration Statement (Form S-4 No 333-228188) and related proxy statement/prospectus of STERIS plc (formerly known as STERIS Limited), a public limited company organized under the laws of Ireland, for the registration of its ordinary shares.

/s/ Ernst & Young LLP

Cleveland, Ohio
March 27, 2019