

# CLEARY GOTTlieb STEEN & HAMILTON LLP

One Liberty Plaza  
New York, NY 10006-1470  
T: +1 212 225 2000  
F: +1 212 225 3999  
clearygottlieb.com

WASHINGTON, D.C. • PARIS • BRUSSELS • LONDON • MOSCOW  
FRANKFURT • COLOGNE • ROME • MILAN • HONG KONG  
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SUSANNA E. PARKER  
DAVID W. S. YUDIN  
RESIDENT COUNSEL  
LOUISE M. PARENT  
OF COUNSEL

Writer's Direct Dial: +1 (212) 225-2632  
E-Mail: dlopez@cgsh.com

October 23, 2020

## VIA EDGAR CORRESPONDENCE

Mr. Chris Edwards  
Securities and Exchange Commission  
Office of Life Sciences  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Sotera Health Topco, Inc.**  
**Amendment No. 2 to Draft Registration Statement on Form S-1**  
**Submitted October 9, 2020**  
**CIK: 0001822479**

Dear Mr. Edwards:

On behalf of our client, Sotera Health Topco, Inc. (the "Company"), set forth below are responses to the comments of the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") in its letter dated October 21, 2020, with respect to the above-referenced Amendment No. 2 to Draft Registration Statement (the "Draft Registration Statement") on Form S-1 submitted on October 8, 2020.

The Company has publicly filed today its initial registration statement on Form S-1 (the "Registration Statement"), together with this letter, via EDGAR submission.

For your convenience, the text of the Staff's comments is set forth in bold below, followed in each case by the Company's response. Unless otherwise indicated, all page references in the responses set forth below are to the pages of the clean copy of the Registration Statement.

Cleary Gottlieb Steen & Hamilton LLP or an affiliated entity has an office in each of the cities listed above.

**Amendment No. 2 to Draft Registration Statement on Form S-1**

**Summary**

**Risk Factor Summary, page 9**

1. **We note your response to prior comment 5. As previously noted, please further balance your Summary section by expanding your summary risks disclosure, including by expanding the seventh bullet on page 10 to specify your total amount of debt and the percentage of your cash flow that must be dedicated to debt service (both principal and interest). Additionally, please balance your disclosures in the second full paragraph on page 7 regarding revenue growth by also noting you had net losses for fiscal years 2018 and 2019.**

In response to the Staff's comment, the Company has revised the disclosure on page 10.

\* \* \*

Please direct any comments regarding this submission to David Lopez at (212) 225-2632.

Very truly yours,

/s/ David Lopez

David Lopez

cc: Tracie Mariner  
Sasha Parikh  
Dorrie Yale  
Securities and Exchange Commission

Michael B. Petras, Jr.  
Matthew J. Klaben  
Sotera Health Topco, Inc.

Arthur D. Robinson  
John C. Ericson  
Simpson Thacher & Bartlett LLP