

**J.P. Morgan Securities LLC**  
383 Madison Avenue  
New York, New York 10179

**Credit Suisse Securities (USA) LLC**  
11 Madison Avenue  
New York, New York 10010

**Goldman Sachs & Co. LLC**  
200 West Street  
New York, New York 10282

**Jefferies LLC**  
520 Madison Avenue  
New York, New York 10022

November 17, 2020

VIA EDGAR

Mr. Chris Edwards  
Securities and Exchange Commission  
Office of Life Sciences  
Division of Corporate Finance  
100 F Street, NE  
Washington, DC 20549-7553

**Re: Sotera Health Company**  
**Registration Statement on Form S-1 (File No. 333-249648)**

Ladies and Gentlemen:

In connection with the above-referenced Registration Statement, and pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), we hereby join in the request of Sotera Health Company (the "Company") that the effective date of the above-referenced Registration Statement be accelerated so that it will be declared effective at 4:00 p.m., Washington, D.C. time, on November 19, 2020, or as soon thereafter as practicable, or at such later time as the Company or its counsel may request via telephone call to the staff.

Pursuant to Rule 460 under the Act, we wish to advise you that we have effected the following distribution of the Company's Preliminary Prospectus dated November 12, 2020:

- (i) Dates of distribution: November 12, 2020 through the date hereof.
- (ii) Number of prospectuses distributed: a total of approximately 3,032 copies of the prospectus were distributed to prospective underwriters, institutional investors, dealers and others.

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We have complied and will comply, and have been informed by the participating underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

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Very truly yours,

J.P. MORGAN SECURITIES LLC  
CREDIT SUISSE SECURITIES (USA) LLC  
GOLDMAN SACHS & CO. LLC  
JEFFERIES LLC

As Representatives of the Underwriters

By: J.P. MORGAN SECURITIES LLC

/s/ David Ke  
Authorized Signatory

By: CREDIT SUISSE SECURITIES (USA) LLC

/s/ Andres Londono  
Authorized Signatory

By: GOLDMAN SACHS & CO. LLC

/s/ Elizabeth Wood  
Authorized Signatory

By: JEFFERIES LLC

/s/ Michael Robinson  
Authorized Signatory

*[Signature Page to Underwriters' Acceleration Request]*