

March 5, 2021

Michael B. Petras, Jr.  
Chief Executive Officer  
Sotera Health Company  
9100 South Hills Blvd, Suite 300  
Broadview Heights, OH 44147

Company  
Statement on Form S-1  
2021

Re: Sotera Health  
Draft Registration  
Submitted March 1,  
CIK No. 0001822479

Dear Mr. Petras:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. Please refer to Rules 460 and  
461 regarding requests for  
acceleration. We remind you that the company and its management are  
responsible for the  
accuracy and adequacy of their disclosures, notwithstanding any review,  
comments, action or  
absence of action by the staff.

Please contact Ada D.  
Sarmiento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

David Lopez, Esq.