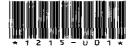
STERIS°



January 5, 2007

Mr. Robert H. Herz Chairman, Financial Accounting Standards Board 401 Merritt 7 P.O. Box 5116 Norwalk, CT 06856-5116



LETTER OF COMMENT NO. 106

Dear Chairman Herz:

On behalf of STERIS Corporation I strongly urge the Financial Accounting Standards Board to delay the effective date of FIN 48, *Accounting for Uncertainty in Income Taxes*, one year to allow companies sufficient time to address the substantive, procedural, and documentation challenges posed by the new interpretation. The most significant challenges and clarifying requirements for effectively implementing FIN 48 were articulated by Tax Executives Institute in a letter it sent to you on December 12, 2006. In addition, we face unexpected resource issues as we implement FIN 48, since we are now required to analyze every tax position in every U.S. and foreign jurisdiction, for every tax authority, for every open tax year to understand and document STERIS's tax positions. This is in addition to the already full workload faced by our employees. Furthermore, the fact that we have a March 31 fiscal year is not providing a meaningful delay in implementation.

My financial team and I believe that extending the deadline for implementing FIN 48 will permit companies and their independent auditors to resolve unanswered questions. We also expect that a delay will reduce the likelihood of diversity in practice, which in part prompted the development of FIN 48 in the first instance.

Respectfully submitted,

Michael J. Tøkich

Vice President and Corporate Controller

Principal Accounting Officer

STERIS Corporation