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Alternative Reporting And Disclosure Statement
For Nonqualified Deferred Compensation Plans

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To: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: STERIS Corporation
2. The mailing address of the Employer is: 5960 Heisley Road
Mentor, Ohio 44060
3. The Employer Identification Number is: 34-1482024
4. The above named Employer maintains a Plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees of the Employer and certain of its subsidiaries.
5. There are currently 23 employees participating in such Plan.
6. The Employer will provide a copy of the Plan documents to the office of Employee Benefits Security Administration upon request.

STERIS Corporation

By: 

William L. Aamoth

Vice President and Corporate Treasurer

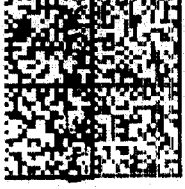
Dated: December 18, 2006

STERIS®



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