



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 18, 2008

**via U.S. mail and facsimile**

Anthony J. Allott, Chief Executive Officer  
Silgan Holdings Inc.  
4 Landmark Square  
Stamford, Connecticut 06901

**RE: Silgan Holdings Inc  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 29, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed on April 25, 2008  
File No. 0- 22117**

Dear Mr. Allott:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief