



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

August 9, 2010

**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, 2009  
Definitive Proxy filed April 29, 2010  
File No. 221117**

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