Frank A. Cappello VP – Finance and Chief Financial Officer SIFCO Industries, Inc. 970 East 64th Street, Cleveland, Ohio 44103

Re: SIFCO Industries, Inc. File No. 001-05978

Form 10-K: For the Fiscal Year Ended September 30, 2009

Schedule 14A

Dear Mr. Cappello:

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

Sincerely,

Lyn Shenk Branch Chief