



DIVISION OF  
CORPORATION FINANCE

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

January 12, 2011

Mr. Wayne E. Larsen  
Vice President Law/Finance & Secretary  
Ladish Co., Inc.  
5481 South Packard Avenue  
Cudahy, Wisconsin 53110

**Re: Ladish Co., Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Forms 10-Q for the Fiscal Quarters Ended March 31, 2010, June 30, 2010**  
**and September 30, 2010**  
**File No. 001-34495**

Dear Mr. Larsen:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief