



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

October 15, 2018

Via E-mail

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

**Re: Silgan Holdings Inc.  
10-K for Fiscal Year Ended December 31, 2017  
Filed March 1, 2018  
File No. 0-22117**

Dear Mr. Allott:

We refer you to our comment letter dated September 18, 2018, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance

Frank W. Hogan, III  
Senior Vice President, General Counsel and Secretary  
Silgan Holdings Inc.