



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.