

Mail Stop 3561

May 7, 2010

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