



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 5, 2006

**via U.S. mail and facsimile**

Mr. Theodore K. Zampetis  
Chief Executive Officer  
Shiloh Industries, Inc.  
103 Foulk Road, Suite 202  
Wilmington, DE 19803

**RE: Shiloh Industries, Inc.**  
**Form 10-K for the fiscal year ended October 31, 2005**  
**Form 10-Q for the fiscal quarter ended January 31, 2006**  
**File No. 0-21964**

Dear Mr. Zampetis:

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

If you have any further questions regarding our review of your filings, please contact Meagan Caldwell at (202) 551-3754 or, in her absence, Scott Watkinson at (202) 551-3741.

Sincerely,

Rufus Decker  
Accounting Branch Chief