



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

April 9, 2008

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

**RE: Shiloh Industries, Inc.  
Form 10-K for Fiscal Year Ended October 31, 2007  
Form 10-Q for Fiscal Quarter Ended January 31, 2008  
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 direct them to Ernest Greene, Staff Accountant, at (202) 551-3733, or in his absence, Lisa Haynes, Staff Accountant, at (202) 551-3424.

Sincerely,

Rufus Decker  
Accounting Branch Chief