

Mail Stop 3561

May 7, 2010

Frank A. Cappello  
VP – Finance and Chief Financial Officer  
SIFCO Industries, Inc.  
970 East 64<sup>th</sup> 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