



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

February 22, 2010

Mr. William B. Larson
Senior Vice President and Chief Financial Officer
Commercial Metals Company
6565 MacArthur Blvd
Irving, TX 75039

**Re: Commercial Metals Company
Form 10-K for the year ended August 31, 2009
File No. 1-4304**

Dear Mr. Larson:

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 questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Jeanne Baker, Asst. Chief Accountant, at (202) 551-3691, or to the undersigned at (202) 551-3689.

Sincerely,

John Hartz
Sr. Asst. Chief Accountant