



DIVISION OF  
CORPORATION FINANCE

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

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

February 24, 2009

Paul E. Huck  
Senior Vice President and Chief Financial Officer  
Air Products and Chemicals, Inc.  
7201 Hamilton Boulevard  
Allentown, Pennsylvania 18195

**RE: Air Products and Chemicals, Inc.  
Form 10-K for Fiscal Year Ended September 30, 2008  
Form 10-Q for Fiscal Quarter Ended December 31, 2008  
File No. 1-4534**

Dear Mr. Huck:

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