



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 24, 2009

Mr. Philip J. Hawk
Chairman and Chief Executive Officer
Team, Inc.
200 Hermann Drive
Alvin, Texas 77511

RE: Team, Inc.
Form 10-K for the fiscal year ended May 31, 2008
Filed July 30, 2008
File No. 001-08604

Dear Mr. Hawk:

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

Sincerely,

Larry Spigel
Assistant Director