



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 10, 2009

Mr. David H. Dingus  
Principal Executive Officer  
AZZ incorporated  
One Museum Place, Suite 500  
3100 West Seventh Street  
Fort Worth, TX 76107

**RE: AZZ incorporated**  
**Form 10-K for the fiscal year ended February 28, 2009**  
**and Document Incorporated by Reference**  
**Filed May 12, 2009**  
**File No. 001-12777**

Dear Mr. Dingus:

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

Sincerely,

/s/ Jay Knight

for Robert Bartelmes  
Senior Financial Analyst

cc: By facsimile to (817) 878-9709  
F. Richard Bernasek  
(Kelly Hart & Hallman LLP)