



DIVISION OF
CORPORATION FINANCE

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

February 4, 2011

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

Re: AZZ incorporated
Form 10-K for the Fiscal Year Ended February 28, 2010
Filed May 12, 2010
Definitive Proxy Statement
Filed June 1, 2010
Form 10-Q for the Period Ended August 31, 2010
Filed October 1, 2010
File No. 001-12777

Dear Mr. Dingus:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Robert Bartelmes for
Larry Spigel
Assistant Director