



DIVISION OF  
CORPORATION FINANCE

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

February 27, 2013

Via E-Mail:

Mr. Dana Perry  
Chief Financial 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 29, 2012**  
**Filed May 10, 2012**  
**File No. 001-12777**

Dear Mr. Perry

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or its filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Carlos Pacho for

Larry Spigel  
Assistant Director