



DIVISION OF
CORPORATION FINANCE

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

February 4, 2014

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 Fiscal Year Ended February 28, 2013
Filed April 29, 2013
Form 10-Q for Fiscal Quarters Ended May 31, 2013
Filed July 3, 2013
File No. 001-12777

Dear Mr. Perry:

We have reviewed your response letter and have the following comment. Please comply with this comment in future filings. Confirm in writing that you will do so and explain to us how you intend to comply.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Form 10Q for Fiscal Quarter Ended May 31, 2013

6. Acquisition, page 12

1. We note your response to Comment 2 from our letter dated January 16, 2014. In light of the significance of your intangible assets, please disclose the estimated useful life by type of intangible asset.

Mr. Dana Perry
AZZ incorporated
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You may contact Christie Wong, Staff Accountant, at (202) 551-3684 or Robert S. Littlepage, Accountant Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spigel
Assistant Director