

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

February 22, 2010

Mr. William B. Larson Senior Vice President and Chief Financial Officer Commercial Metals Company 6565 MacArthur Blvd Irving, TX 75039

Re: Commercial Metals Company Form 10-K for the year ended August 31, 2009 File No. 1-4304

Dear Mr. Larson:

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

If you have any questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Jeanne Baker, Asst. Chief Accountant, at (202) 551-3691, or to the undersigned at (202) 551-3689.

Sincerely,

John Hartz Sr. Asst. Chief Accountant