



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2014

Via Facsimile

Ms. Barbara R. Smith, Senior Vice President and Chief Financial Officer  
Commercial Metals Company  
6565 N. MacArthur Blvd  
Irving, TX 75039

**Re: Commercial Metals Company  
Form 10-K for the fiscal year ended August 31, 2013  
Filed October 28, 2013  
File No. 1-4304**

Dear Ms. Smith:

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 the 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/ John Cash

John Cash  
Branch Chief