



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 29, 2011

Paul E. Huck  
Senior Vice President and Chief Financial Officer  
Air Products and Chemicals, Inc.  
7201 Hamilton Boulevard  
Allentown, Pennsylvania 18195-1501

**Re: Air Products and Chemicals, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2010  
Filed November 23, 2010  
File No. 1-04534  
Response Letters Dated March 28, 2011 and April 20, 2011**

Dear Mr. Huck:

We refer you to our comment letters dated March 15, 2011 and April 8, 2011 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Pamela Long  
Assistant Director  
Division of Corporation Finance