

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4631

October 17, 2016

<u>Via E-mail</u> M. Scott Crocco Chief Financial Officer Air Products and Chemicals, Inc. 7201 Hamilton Boulevard Allentown, Pennsylvania 18195-1501

## Re: Air Products and Chemicals, Inc. Form 8-K Filed July 28, 2016 File No. 1-04534

Dear Mr. Crocco:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha Senior Assistant Chief Accountant

Office of Manufacturing and Construction