

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

Mail Stop 3720

February 24, 2009

Mr. Philip J. Hawk Chairman and Chief Executive Officer Team, Inc. 200 Hermann Drive Alvin, Texas 77511

> RE: Team, Inc. Form 10-K for the fiscal year ended May 31, 2008 Filed July 30, 2008 File No. 001-08604

Dear Mr. Hawk:

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

Sincerely,

Larry Spirgel Assistant Director