



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 9, 2009

Via U.S. Mail and Fax

Mr. David H. Dingus
Principal Executive Officer
AZZ, Inc.
University Centre I, Suite 200
1300 South University Drive
Fort Worth, Texas 76107

**RE: AZZ, Inc.
Form 10-K for the fiscal year ended February 27, 2008
Filed May 12, 2008 and
Forms 10-Q for the quarters ended November 30, 2008
Filed January 9, 2009
File No. 001-2777**

Dear Mr. Dingus:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director