

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

February 4, 2011

David H. Dingus Principal Executive Officer AZZ incorporated One Museum Place, Suite 500 3100 West Seventh Street Fort Worth, Texas 76107

Re: AZZ incorporated

Form 10-K for the Fiscal Year Ended February 28, 2010

Filed May 12, 2010

Definitive Proxy Statement

Filed June 1, 2010

Form 10-Q for the Period Ended August 31, 2010

Filed October 1, 2010 File No. 001-12777

Dear Mr. Dingus:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Robert Bartelmes for Larry Spirgel Assistant Director