



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

March 13, 2007

via U.S. mail and facsimile

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

RE: Form 10-K for the fiscal year ended September 30, 2006  
Form 10-Q for the period ended December 31, 2006  
File No. 1-4534

Dear Mr. Huck:

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

If you have any further questions regarding our review of your filings, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief