



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

February 23, 2011

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

RE: Air Products and Chemicals, Inc.
Form 10-K for the year ended September 30, 2010
Form 10-Q for the quarter ended December 31, 2010
Schedule 14A filed December 15, 2010
File No. 1-4534

Dear Mr. Huck:

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

Sincerely,

John Hartz
Senior Assistant
Chief Accountant