



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

October 17, 2016

Via E-mail

M. Scott Crocco  
Chief Financial Officer  
Air Products and Chemicals, Inc.  
7201 Hamilton Boulevard  
Allentown, Pennsylvania 18195-1501

**Re: Air Products and Chemicals, Inc.  
Form 8-K Filed July 28, 2016  
File No. 1-04534**

Dear Mr. Crocco:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant

Office of Manufacturing and  
Construction