

April 13, 2022

Melissa Schaeffer
Senior Vice President and Chief Financial Officer
AIR PRODUCTS & CHEMICALS INC /DE/
1940 Air Products Boulevard
Allentown, Pennsylvania 18106

CHEMICALS INC /DE/

Year Ended September 30, 2021

Period Ended December 31, 2021

Re: AIR PRODUCTS &

Form 10-K for the

Form 10-Q for the

File No. 001-04534

Dear Ms. Schaeffer :

We have completed our review of your filings. 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,

Division of Corporation Finance

Office of Life Sciences