



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2018

Paul Kirkpatrick, Esq.  
Vice President, General Counsel, and Corporate Secretary  
Commercial Metals Company  
6565 North MacArthur Boulevard, Suite 800  
Irving, TX 75039

**Re: Commercial Metals Company**  
**Registration Statement on Form S-4**  
**Filed November 30, 2018**  
**File No. 333-228619**

Dear Mr. Kirkpatrick:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction