

Mail Stop 3561

May 1, 2007

Via Fax & U.S. Mail

Mr. Robert C. Lyons
Vice President, Chief Financial Officer and Director
500 West Monroe Street
Chicago, Illinois 60661-3676

**Re: GATX Financial Corporation
Form 10-K for the year ended December 31, 2005
Filed March 10, 2006
File No. 001-08319**

Dear Mr. Lyons:

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

Sincerely,

Joseph A. Foti
Senior Assistant Chief Accountant