



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2010

Lydall, Inc.  
Paul G. Igoe  
Vice President, General Counsel and Secretary  
One Colonial Road  
Manchester, CT 06045-0151  
U.S.A.

**Re: Lydall, Inc.**  
**Form 10-K**  
**Filed March 17, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed February 26, 2010**  
**File No. 001-07665**

Dear Mr. Igoe:

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

Sincerely,

Amanda Ravitz  
Branch Chief - Legal