



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

December 18, 2007

**via U.S. mail and facsimile**

David Lilley  
Chairman, President and  
Chief Executive Officer  
Cytec Industries Inc.  
Five Garret Mountain Plaza  
West Paterson, New Jersey 07424

**RE: Cytec Industries Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed February 28, 2007  
Forms 10-Q for the Fiscal Quarters Ended March 31, 2007 and June  
30, 2007  
File No. 1-12372**

Dear Mr. Lilley:

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

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot at (202) 551-3738, or me at (202) 551-3355 for questions regarding comments on the financial statements and related matters. For other comments, please contact Errol Sanderson at (202) 551-3746, or in his absence, Jennifer Hardy, Legal Branch Chief, at (202) 551-3767.

Sincerely,

Terence O'Brien  
Accounting Branch Chief