

Mail Stop 3561

March 15, 2007

Donna M. Costello
Vice President and Controller
Sequa Corporation
200 Park Avenue
New York, New York 10166

**Re: Sequa Corporation
File No. 1- 804
Form 10-K: For the Year Ended December 31, 2005**

Dear Ms. Costello:

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

Sincerely,

Michael Fay
Branch Chief