

August 8, 2007

Mail Stop 3561

Ms. 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, 2006**

Dear Ms. Costello:

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

Sincerely,

Michael Fay  
Branch Chief