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Sequa Corporation

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Diane C. Bunt
Senior Associate General Counsel
and Corporate Secretary

SEQUA

August 13, 2002

**VIA FACSIMILE @ 202 824-5090 or 824-5091
AND VIA OVERNIGHT COURIER**

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002

Jonathan G. Katz, Secretary
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, N.W.
Washington, D.C. 20549

Dear Mr. Katz:

Pursuant to Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find the sworn statements of Norman E. Alexander, the Principal Executive Officer of Sequa Corporation, and Howard M. Leitner, the Principal Financial Officer of Sequa Corporation.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

If you have any questions, please contact me at (212) 986-5500.

Very truly yours,



Diane C. Bunt
Senior Associate General Counsel
and Corporate Secretary

DCB/ar
Enclosures

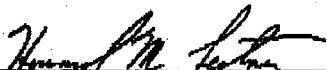
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OMB Number: 3235-0569
Expires: January 31, 2003

**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND
PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES
RELATING TO EXCHANGE ACT FILINGS**

I, Howard M. Leitner, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Sequa Corporation (the "Company") and, except as corrected or supplemented in a subsequent covered report:
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
- the Annual Report on Form 10-K for the fiscal year ended December 31, 2001 filed with the Commission on March 25, 2002 of Sequa Corporation;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Sequa Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


Howard M. Leitner
August 13, 2002

Subscribed and sworn to
before me this 13th day of
August 2002.

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OFFICE OF THE SECRETARY

AUG 13 2002


Notary Public

My Commission Expires:

October 12, 2005