

SEQUA CORP /DE/
Form 4
July 24, 2007

FORM 4

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

Check this box
if no longer
subject to
Section 16.
Form 4 or
Form 5
obligations
may continue.
See Instruction
1(b).

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF
SECURITIES**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
Section 17(a) of the Public Utility Holding Company Act of 1935 or Section
30(h) of the Investment Company Act of 1940

OMB APPROVAL

OMB
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(Print or Type Responses)

1. Name and Address of Reporting Person *
GAMCO INVESTORS, INC. ET AL

2. Issuer Name **and** Ticker or Trading
Symbol
SEQUA CORP /DE/ [SQA-A]

5. Relationship of Reporting Person(s) to
Issuer

(Check all applicable)

(Last) (First) (Middle)
ONE CORPORATE CENTER,

(Street)

3. Date of Earliest Transaction
(Month/Day/Year)
07/12/2007

____ Director ____ ☒ 10% Owner
____ Officer (give title below) ____ Other (specify below)

RYE, NY 10580

4. If Amendment, Date Original
Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check
Applicable Line)
____ Form filed by One Reporting Person
☒ Form filed by More than One Reporting
Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
			Code	V	Amount	(A) or (D)	Price			
Class A Common Stock	07/12/2007		P		6,600	A	\$ 172.25	18,000	I	By: Investment Partnership - I ⁽¹⁾
Class A Common Stock	07/12/2007		P		1,000	A	\$ 171.9467	5,500	I	By: Investment Partnership - II ⁽¹⁾
Class A Common Stock	07/12/2007		P		1,400	A	\$ 171.9467	5,900	I	By: Investment Partnership - III ⁽¹⁾

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Class A Common Stock	07/13/2007	P	2,000	A	\$ 171.8075	20,000	I	By: Investment Partnership - I ⁽¹⁾
Class A Common Stock	07/13/2007	P	1,500	A	\$ 171.7517	7,000	I	By: Investment Partnership - II ⁽¹⁾
Class A Common Stock	07/13/2007	P	1,500	A	\$ 171.7517	7,400	I	By: Investment Partnership - III ⁽¹⁾
Class A Common Stock	07/16/2007	P	1,500	A	\$ 170.3971	8,500	I	By: Investment Partnership - II ⁽¹⁾
Class A Common Stock	07/16/2007	P	1,800	A	\$ 170.3971	9,200	I	By: Investment Partnership - III ⁽¹⁾
Class A Common Stock	07/17/2007	P	1,200	A	\$ 169.95	9,700	I	By: Investment Partnership - II ⁽¹⁾
Class A Common Stock	07/18/2007	P	500	A	\$ 169.5992	10,200	I	BY: Investment Partnership - II ⁽¹⁾
Class A Common Stock	07/18/2007	P	1,600	A	\$ 169.5992	10,800	I	By: Investment Partnership - III ⁽¹⁾
Class A Common Stock	07/18/2007	P	500	A	\$ 169.5992	1,000	I	By: Investment Partnership - IV ⁽¹⁾
Class A Common Stock	07/19/2007	P	1,000	A	\$ 169.6	11,800	I	By: Investment Partnership - III ⁽¹⁾
Class A Common Stock	07/20/2007	P	1,500	A	\$ 169.5333	11,700	I	By: Investment Partnership - II ⁽¹⁾
	07/20/2007	P	1,200	A		13,000	I	

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Class A Common Stock					\$ 169.5333				By: Investment Partnership - III ⁽¹⁾
Class A Common Stock	07/23/2007	P	700	A	\$ 169.6571	13,700	I		By: Investment Partnership - III ⁽¹⁾

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Own Follo Repo Trans (Instr
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
GAMCO INVESTORS, INC. ET AL ONE CORPORATE CENTER RYE, NY 10580		X		
GABELLI MARIO J C/O GAMCO INVESTORS, INC ONE CORPORATE CENTER RYE, NY 10580		X		
GGCP, INC. 140 GREENWICH AVENUE GREENWICH, CT 06830		X		

Signatures

/s/ James E. McKee Attorney-in-Fact for MARIO J. GABELLI and GGCP, INC. and
Secretary for GAMCO INVESTORS, INC.

07/24/2007

__Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

The Reporting Persons have less than a 100% interest in this entity. The amount of securities reported as beneficially owned reflects the
(1) total amount of securities held by this entity which is greater than the Reporting Persons indirect pecuniary interests. The Reporting
Persons hereby disclaim ownership of these securities in excess of their pecuniary interests.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.
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