

SEQUA CORP /DE/  
Form 4  
July 12, 2007

**FORM 4**

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

OMB APPROVAL

OMB Number: 3235-0287  
Expires: January 31, 2005  
Estimated average burden hours per response... 0.5

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

(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,

3. Date of Earliest Transaction (Month/Day/Year)  
07/09/2007

\_\_\_ Director \_\_\_X\_\_\_ 10% Owner  
\_\_\_ Officer (give title below) \_\_\_ Other (specify below)

(Street)

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

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

RYE, NY 10580

(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 Ownership (Instr. 4)			
			Code	V	Amount	(A) or (D)	Price			
Class A Common Stock	07/09/2007		P		3,000	A	\$ 173.1275	3,000	I	By: Investment Partnership (1)
Class A Common Stock	07/09/2007		P		2,000	A	\$ 172.2928	2,000	I	By: Investment Partnership (1)
Class A Common Stock	07/09/2007		P		2,000	A	\$ 172.5283	2,000	I	By: Investment Partnership (1)

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Class A Common Stock	07/09/2007	P	1,000	A	\$ 173.1275	1,000	I	By: Investment Partnership <u>(1)</u>
Class A Common Stock	07/09/2007	P	1,000	A	\$ 173.1275	1,000	I	By: Investment Partnership <u>(1)</u>
Class A Common Stock	07/09/2007	P	1,000	A	\$ 173.0029	1,000	D <u>(2)</u>	
Class A Common Stock	07/09/2007	P	7,000	A	\$ 173.0029	7,000	I	By: Entity(s) <u>(3)</u>
Class A Common Stock	07/10/2007	P	1,500	A	\$ 172.3887	4,500	I	By: Investment Partnership <u>(1)</u>
Class A Common Stock	07/10/2007	P	2,500	A	\$ 172.2928	4,500	I	By: Investment Partnership <u>(1)</u>
Class A Common Stock	07/10/2007	P	2,500	A	\$ 172.2928	4,500	I	By: Investment Partnership <u>(1)</u>
Class A Common Stock	07/10/2007	P	2,000	A	\$ 172.5562	4,000	I	By: Entity(s) <u>(3)</u>
Class A Common Stock	07/10/2007	P	1,000	A	\$ 172.5562	2,000	D <u>(2)</u>	
Class A Common Stock	07/10/2007	P	500	A	\$ 172.2928	500	I	By: Investment Partnership <u>(1)</u>
Class A Common Stock	07/10/2007	P	8,000	A	\$ 172.5562	15,000	I	By: Entity(s) <u>(3)</u>
Class A Common Stock	07/11/2007	P	6,900	A	\$ 172.6455	11,400	I	By: Investment Partnership <u>(1)</u>

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.

SEC 1474  
(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. Number of Derivative Securities Beneficially Owned (Instr. 5)
				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.

07/12/2007

\_\_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).

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

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Persons hereby disclaim ownership of these securities in excess of their pecuniary interests.

- (2) Shares held by Mr. Gabelli. The other Reporting Persons have no pecuniary interest in these securities.
- (3) Shares held by entities that Mr. Gabelli controls. Mr. Gabelli may have less than 100% interest in these entities. The other Reporting Persons have no pecuniary interest in these securities.

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

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