

Mail Stop 3561

May 1, 2007

Via Fax & U.S. Mail

Mr. Robert C. Lyons  
Vice President, Chief Financial Officer and Director  
500 West Monroe Street  
Chicago, Illinois 60661-3676

**Re: GATX Financial Corporation  
Form 10-K for the year ended December 31, 2005  
Filed March 10, 2006  
File No. 001-08319**

Dear Mr. Lyons:

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

Sincerely,

Joseph A. Foti  
Senior Assistant Chief Accountant