

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

DIVISION OF CORPORATION FINANCE

September 22, 2010

Lydall, Inc. Paul G. Igoe Vice President, General Counsel and Secretary One Colonial Road Manchester, CT 06045-0151 U.S.A.

> Re: Lydall, Inc. Form 10-K Filed March 17, 2010 Definitive Proxy Statement on Schedule 14A Filed February 26, 2010 File No. 001-07665

Dear Mr. Igoe:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Amanda Ravitz Branch Chief - Legal