

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

March 16, 2015

Dale G. Barnhart President and Chief Executive Officer Lydall, Inc. One Colonial Road Manchester, CT 06042

Re: Lydall, Inc.

Preliminary Proxy Statement on Schedule 14A

Filed March 3, 2015 File No. 001-07665

Dear Mr. Barnhart:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments does not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen Special Counsel