

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the Application of Marlton Technologies, Inc. to Withdraw its Common Stock, no par value, from Listing and Registration on the American Stock Exchange LLC File No. 1-07708

December 22, 2005

On November 9, 2005, Marlton Technologies, Inc., a Pennsylvania company ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its common stock, no par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex"). Notice of such application requesting comments was published in the Federal Register on December 1, 2005.³ No comments were received. As discussed below, the Commission is granting the application.

On November 4, 2005, the Board of Directors ("Board") of the Issuer unanimously approved resolutions to withdraw the Security from listing and registration on Amex. The Issuer stated that the Board is taking such action for the following reasons: (i) the Board has conducted a thorough review of the Issuer's current standing internally and in the market and has determined that the costs to the Issuer of public reporting company status outweigh the corresponding benefits; (ii) the Board had voted to approve a plan to effect a 1 for 5,000 reverse stock split of

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

³ See Securities Exchange Act Release No. 52835 (November 25, 2005), 70 FR 72134.

the Security with the purpose of bringing the number of record holders below 300 to allow the Issuer to deregister the Security as a class under the Act; (iii) on September 28, 2005, the Issuer filed a preliminary proxy statement with the Commission to announce a special meeting of shareholders of the Issuer scheduled for December 19, 2005 to seek shareholder approval of the proposed reverse stock split; and (iv) provided that the reverse stock split is effected and the number of holders of record of the Security falls below 300, the Board has determined it to be in the Issuer's best interest to deregister the Security from the Act. The Issuer stated that it expects the Security to trade in the over-the-counter market and quote on the Pink Sheets following the withdrawal of the Security from Amex.

The Issuer stated in its application that it has met the requirements of Amex Rule 18 by complying with all applicable laws in effect in the Commonwealth of Pennsylvania, in which it is incorporated, and providing written notice of withdrawal to Amex. The Issuer's application relates solely to withdrawal of the Security from listing on the Amex and from registration under Section 12(b) of the Act,⁴ and shall not affect their obligation to be registered under Section 12(g) of the Act.⁵

⁴ 15 U.S.C. 781(b).

⁵ 15 U.S.C. 781(g).

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the application be, and it hereby is, granted, effective at the opening of business on December 23, 2005.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁶

Jonathan G. Katz
Secretary

⁶ 17 CFR 200.30-3(a)(1).