

May 5, 2005

Mr. David Wall  
Chief Financial Officer  
Altra Industrial Motion, Inc.  
14 Hayward Street  
Quincy, MA 02171

Re: Altra Industrial Motion, Inc.  
Anticipated Registration Statement on Form S-4

Dear Mr. Wall:

In your letter dated April 15, 2005, you request that we waive the presentation of selected financial data for Altra Industrial Motion Inc. as of and for the year ended December 31, 2000, the fifth fiscal year required to be presented pursuant to Item 301 of Regulation S-K, in a Form S-4 registration statement to be filed by Altra under the Securities Act of 1933. You cite a number of unique facts related to the predecessor to which the calendar year 2000 reporting period relates and your inability to obtain such data. In a letter dated May 4, 2005, you proposed disclosure that you intend to include in a registration statement on Form S-4 explaining why you are unable to present selected financial data as of and for the year ended December 31, 2000.

On the basis of the unique facts outlined in your April 15, 2005 letter, we will not object to the exclusion of calendar year 2000 selected financial data in registration statements filed by Altra under the Securities Act of 1933 provided you make the disclosure included in your letter dated May 4, 2005 and such disclosure is presented in an appropriate context such that readers understand the relationship between Colfax Corporation, Colfax PT, and Altra.

This position is based solely on the information included in your April 15, 2005 and May 4, 2005 letters. New or different facts could warrant a different conclusion. If you have any questions concerning this letter, please call me. Our office is moving on May 6, 2005. On or prior to May 6, 2005, you can reach me at 202.942.2874. After May 6, 2005, you can reach me at 202.551.3416.

Sincerely,

Todd E. Hardiman  
Associate Chief Accountant  
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