



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

October 2, 2008

Room 7010

Christian Storch  
Chief Financial Officer  
Altra Industrial Motion, Inc.  
14 Hayward Street  
Quincy, Massachusetts

**Re: Altra Industrial Motion, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
File No. 333-124944**

Dear Mr. Storch:

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

Sincerely,

Terence O'Brien  
Branch Chief