



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

DIVISION OF
CORPORATION FINANCE

Via U.S. Mail and Facsimile (781) 843-0709

November 1, 2010

Glenn E. Deegan
Vice President, Legal and Human Resources, General Counsel and Secretary
Altra Holdings, Inc.
300 Granite Street, Suite 201
Braintree, MA 02184

Re: Altra Holdings, Inc.
Form 10-K for the year ended December 31, 2009
Form 10-Q for the quarter ended July 3, 2010
Form 10-Q for the quarter ended April 3, 2010
Definitive Proxy Statement on Schedule 14A filed April 1, 2010
File No. 001-33209

Dear Mr. Deegan:

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

Sincerely,

Pamela Long
Assistant Director