



DIVISION OF  
CORPORATION FINANCE

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

June 7, 2018

Glenn Deegan, Esq.  
Vice President, Legal & Human Resources, General Counsel and Secretary  
Altra Industrial Motion Corp.  
300 Granite Street, Suite 201  
Braintree, MA 02184

**Re: Altra Industrial Motion Corp.**  
**S-4 filed May 8, 2018**  
**File No. 333-224750**

Dear Mr. Deegan:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

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1. To the extent applicable, please address the comments as they relate to your Schedule 14A filed on May 8, 2018.
2. Please ensure consistency of disclosure throughout the documents filed on behalf of Stevens and Altra. In addition, where comments on a particular filing are applicable to disclosure in another filing, please make corresponding changes, as applicable.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

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Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Tracie Mariner at 202-551-3744 or Jeanne Baker at 202-551-3691 if you have questions regarding comments on the financial statements and related matters. Please contact Kate McHale at 202-551-3464 or Amanda Ravitz at 202-551-3528 with any other questions.

Division of Corporation Finance  
Office of Manufacturing and  
Construction