

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

## **VIA FACSIMILE AND U.S. MAIL**

April 2, 2008

Howard N. Feist III Vice President Finance and Chief Financial Officer American Biltrite, Inc. 57 River Street Wellesley Hills, MA 02481

**RE:** American Biltrite, Inc.

Form 10-K for Fiscal Year Ended December 31, 2006 Forms 10-Q for Fiscal Quarters Ended March 31, 2007, June 30, 2007

and September 30, 2007

File No. 1-4773

Dear Mr. Feist:

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

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker Accounting Branch Chief