



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

DIVISION OF  
CORPORATION FINANCE

*Via U.S. Mail and Facsimile (781/237-6880)*

December 20, 2010

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 the Fiscal Year Ended December 31, 2009  
Filed March 31, 2010  
Definitive 14A Filed April 1, 2010  
File No. 001-04773**

Dear Mr. Feist:

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

Sincerely,

Jay Ingram  
Legal Branch Chief