

## 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