

## SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the Application of Atlantis Plastics, Inc. to Withdraw its Class A Common Stock, \$.10 par value, from Listing and Registration on the American Stock Exchange LLC File No. 1-09487

February 2, 2006

On March 8, 2005, Atlantis Plastics, Inc., a Florida corporation ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")<sup>1</sup> and Rule 12d2-2(d) thereunder,<sup>2</sup> to withdraw its class A common stock, \$.10 par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex"). The Issuer supplemented its application on January 4, 2006. Notice of such application requesting comments was published in the Federal Register on January 12, 2006.<sup>3</sup> No comments were received. As discussed below, the Commission is granting the application.

The Issuer stated in its application that it is in the best interest of the Issuer to list the Security on the Nasdaq National Market ("Nasdaq") and to withdraw the Security from listing on Amex. The Issuer stated that it believes Nasdaq would provide a more efficient trading platform for the Security and better execution for its shareholders at lower spreads.

The Issuer stated in its application that it has met the requirements of Amex Rule 18 by complying with all applicable laws in effect in the State of Florida, in which it is incorporated, and provided written notice of withdrawal to Amex. The Issuer's application relates solely to

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<sup>1</sup> 15 U.S.C. 78j(d).

<sup>2</sup> 17 CFR 240.12d2-2(d).

<sup>3</sup> See Securities Exchange Act Release No. 53058 (January 5, 2006), 71 FR 2069.

withdrawal of the Security from listing on Amex and from registration under Section 12(b) of the Act,<sup>4</sup> and shall not affect its obligation to be registered under Section 12(g) of the Act.<sup>5</sup>

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the application be, and it hereby is, granted, effective at the opening of business on February 3, 2006.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.<sup>6</sup>

Nancy M. Morris  
Secretary

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<sup>4</sup> 15 U.S.C. 781(b).

<sup>5</sup> 15 U.S.C. 781(g).

<sup>6</sup> 17 CFR 200.30-3(a)(1).