

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Notice of 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

January 5, 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")¹ and Rule 12d2-2(d) thereunder,² to withdraw its class A common stock, \$.10 par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex").

The Issuer stated in its application that it is in the best interest of the Issuer to list its Security on the Nasdaq National Market ("Nasdaq") and to withdraw the Security from listing on Amex. The Issuer stated that it believes that Nasdaq would provide a more efficient trading platform for the Security and better execution for its shareholders at lower spreads.³

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

¹ 15 U.S.C. 781(d).

² 17 CFR 240.12d2-2(d).

³ The Issuer supplemented its application on January 4, 2006.

⁴ 15 U.S.C. 781(b).

Any interested person may, on or before January 31, 2006, comment on the facts bearing upon whether the application has been made in accordance with the rules of Amex, and what terms, if any, should be imposed by the Commission for the protection of investors. All comment letters may be submitted by either of the following methods:

Electronic comments:

- Use the Commission's Internet comment form (<http://www.sec.gov/rules/delist.shtml>); or
- Send an e-mail to rule-comments@sec.gov. Please include the File Number 1-09487 or;

Paper comments:

- Send paper comments in triplicate to Nancy M. Morris, Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-9303.

All submissions should refer to File Number 1-09487. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/delist.shtml>). Comments are also available for public inspection and copying in the Commission's Public Reference Room. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

⁵ 15 U.S.C. 781(g).

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁶

Nancy M. Morris
Secretary

⁶ 17 CFR 200.30-3(a)(1).