

Altra Holdings, Inc.
Form 8-K
April 26, 2013

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934

April 26, 2013

Date of Report (Date of earliest event reported)

ALTRA HOLDINGS, INC.

(Exact name of registrant as specified in its charter)

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Delaware
(State or other jurisdiction
of incorporation)

001-33209
(Commission
File Number)

61-1478870
(IRS Employer
Identification No.)

300 Granite Street, Suite 201

Braintree, Massachusetts
(Address of principal executive offices)

(781) 917-0600

02184
(Zip Code)

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations and Financial Condition

On April 26, 2013, Altra Holdings, Inc. (the Company) announced certain unaudited financial results for the quarter ended March 30, 2013. A copy of the announcement is attached hereto as Exhibit 99.1, which is incorporated by reference herein. On April 26, 2013, the Company will hold a conference call with investors to discuss unaudited first quarter results. The chart presentation to be used during the call is attached hereto as Exhibit 99.2 to this report and is incorporated by reference herein.

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

99.1 Press release of Altra Holdings, Inc., dated April 26, 2013.

99.2 Charts to be used during the investor conference call on April 26, 2013.

EXHIBIT

INDEX

- 99.1** Press release of Altra Holdings, Inc., dated April 26, 2013.
- 99.2** Charts to be used during the investor conference call on April 26, 2013.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ALTRA HOLDINGS, INC.

/s/ Carl R. Christenson

Name: Carl R. Christenson
Title: Chief Executive Officer

Date: April 26, 2013

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ELLIOTT JEFFREY J
1725 SHEPHERD RD
CHATTANOOGA, TN 37421 PresideInt-JCI

Signatures

Robert Taylor, attorney in fact for Jeffery J.
Elliott

03/01/2013

__Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) The reported transaction is a grant of restricted stock units earned under the Company's 2011 Stock Incentive Plan for 2012 performance. Total reported holdings are restricted stock units that convert to common stock on a one-for-one basis at a later date.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number. Use or five years if loan is used for any other purpose. Loans are funded through the liquidation of the participant's related investments. Repayments of principal are reinvested based upon the participant's current investment options. Distributions - A participant may withdraw his or her vested accrued benefit at any time after termination of employment, subject to an excise tax penalty if withdrawn prior to age 59 1/2. Prior to termination of employment, the participant's vested accrued benefit may only be withdrawn because of disability or financial hardship. A participant will receive his or her withdrawal in a lump-sum payment. A participant may also elect a distribution of shares of stock to the extent that a participant's accrued benefit is invested in employer stock. Forfeitures - Upon termination, the non-vested portion of the participant's Matching Account is forfeited. At December 31, 2002, forfeited nonvested accounts totaled \$844,387 and will be used to reduce subsequent Group contributions. 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Basis of Accounting - The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Use of Estimates - The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions (specifically, the fair value of plan assets) that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of

revenues and expenses during the reporting period. Actual results may differ from those estimates. Risks and Uncertainties - The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements. Investment Valuation and Income Recognition - Investment transactions are recorded on the trade date and investment balances are stated at fair value. Assets are invested in common stocks, mutual funds and pooled separate accounts and are carried at quoted market price. Net appreciation in fair value of investments is computed based on the fair value of investments at the beginning of the Plan year compared with the fair value of investments at the end of the Plan year. Dividends and interest are included in income when earned based on the term of the investments and the periods during which the investments are owned by the Plan. 10 Participant loans are valued at cost, which approximates fair value. Balances in the loan fund are carried at the principal balance outstanding. Distributions - Distributions are recorded when paid. Expenses - Administrative expenses of the Plan are paid by the Group. 3. PLAN TERMINATION Although it has not expressed any intent to do so, the Group has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, each participant's Matching Account becomes fully vested to the extent of the amount in the participant's Matching Account. 4. INVESTMENTS AND INVESTMENT OPTIONS The following presents investments that represent 5 percent or more of the Plan's net assets. December 31, ----- Identity of Issue 2002 2001 ----- Fidelity Management Trust Company: Growth & Income Fund (1,193,316 and 1,130,466 shares, respectively) \$36,169,403 \$42,256,822 Magellan Fund (338,196 and 303,930 shares, respectively) 26,703,977 31,675,539 Contrafund (529,517 and 505,003 shares, respectively) 20,439,354 21,598,983 Managed Income Fund (24,325,125 and 21,143,313 shares, respectively) 24,325,125 21,143,313 Retirement Government Money Market (20,729,207 shares and 15,410,539 shares, respectively) 20,729,207 15,410,539 General Motors Unitized Common Stock Fund* (5,039,691 and 4,004,296 shares, respectively) 46,113,175 46,249,623 During 2002, the Plan's investments, which were all mutual funds (including gains and losses on investments bought and sold, as well as held during the year), depreciated in value by \$47,589,410. The Plan currently offers 32 mutual funds and one common stock as investment options for participants. Effective May 1, 2003, one fund was frozen to new contributions while six new investment options were added to the Plan. 11 Employer contributions are automatically invested in the General Motors Unitized Stock ("GMUS") Fund. Participants have the ability to transfer these funds to another investment option immediately. The objective of the GMUS Fund is to provide a General Motors stock investment option that can be traded and accessed with the same frequency and timeliness as a Fidelity mutual fund. This fund is primarily comprised of GM Common Stock and a small percentage of cash and/or other liquid investments (usually 1-3%). The availability of the cash makes it possible to trade shares of GM Common Stock without waiting the mandatory five-day settlement period. During 2002 and 2001, contributions to each participant's Matching Accounts were initially invested in the GM Unitized Common Stock Fund. See Note 7 for more detailed financial information. 5. TAX STATUS The Internal Revenue Service has determined and informed the Company by a letter dated August 20, 2002 that the Plan and related trust were designed in accordance with the applicable regulations of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently operated in compliance with the applicable requirements of the IRC. 6. RELATED PARTY TRANSACTIONS Advisory, auditing and accounting services are paid for by the Group on behalf of the Plan. Costs for such outside services amounted to approximately \$361,000 during the year ended December 31, 2002. The administrative expenses relating to the funds are paid directly by the participants from the fund's assets and are factored into the net asset value. The Plan has invested in common stock of General Motors Corporation ("GM"), the indirect parent of the Group, which is classified as nonparticipant directed investments. See Note 7 for more detailed financial information. During the years ended December 31, 2002 and 2001, the Plan had the following GM stock transactions: 2002 2001 Total dollar amount of purchases \$22,508,896 \$21,641,714 Total dollar amount of sales 10,097,078 8,948,748 Two employees of the Group who serve on the Pension Committee also have outstanding loans receivable. Loan activity for these individuals for the years ended December 31, 2002 and 2001 is as follows: 2002 2001 New Loans \$ - \$ - Principal repayments 28,256 12,015 Average balance at December 31 2,709 16,837 Average rate 9.00% 9.00% 12 7. NONPARTICIPANT-DIRECTED INVESTMENTS At December 31, ----- 2002 2001 -----

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----- Net Assets - Common stock \$48,257,100 \$49,887,958 Year Ended December 31, 2002 -----
 Interest and dividends \$ 39,929 Net depreciation in fair value of investments (13,770,469) Contributions: Employee
 1,733,003 Employer - gross 17,351,295 ----- Total contributions 19,084,298 ----- Distributions to
 participants (2,728,657) Rollovers 112,614 Transfers among investment options (4,364,573) ----- Decrease in net
 assets available for benefits during year (1,630,858) Net assets available for benefits, beginning of year 49,887,958
 ----- Net assets available for benefits, end of year \$48,257,100 =====

8. PLAN AMENDMENTS
 During 2002, the Plan was amended and restated to be in compliance with the provisions of the Uruguay Round Agreement Act, the Uniformed Services Employment and Reemployment Rights Act, the Small Business Job Protection Act of 1996, the Taxpayer Relief Act of 1997 and various regulations and rulings issued by governmental agencies (together "GUST") and the Economic Growth and Tax Relief Reconciliation Act of 2001 ("EGTRRA"). These amendments specify, among other things, changes in allowable rollover contributions into the Plan, changes in distributions resulting from termination of employment prior to early or normal retirement dates and other options for participants in the Plan. During 2002, the Plan implemented four additional amendments. On March 29, 2002 the Plan adopted certain "model amendments" prepared by the Internal Revenue Service to establish good faith compliance with certain provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001. Also on March 29, 2002 the Plan was amended to state that each employee who becomes eligible to participate may contribute any percentage of his compensation remaining after applicable income or payroll tax or other withholding elections as he shall elect in a manner prescribed by the Administrator. "Compensation" shall not include bonuses(except for employees of GMAC Commercial Mortgage), incentive compensation other than commissions, severance or termination pay, expense reimbursements or allowances, or the value of welfare benefits or perquisites paid in cash. On September 13, 2002 the Plan was amended to indicate that the maximum term of a loan generally may not exceed five years, however, if the participant establishes to the satisfaction of Fidelity that the participant intends to use the loan to acquire his principal residence, the maximum term of the loan is ten years. Furthermore, the Group contribution for a member shall be adjusted as the Pension Committee shall direct to the extent necessary for the matching contribution amount to be the amount that would have been contributed if the member's salary reduction contributions for the Plan year were made as an equal percentage of compensation during the portion of the year the member was eligible for matching contributions. 13 THE GMAC MORTGAGE GROUP, INC. SAVINGS INCENTIVE PLAN Schedule H, Part IV, Line 4i - SCHEDULE OF ASSETS HELD AT END OF YEAR DECEMBER 31, 2002 Market Identity of Issue Description of Investment Cost Value -----

----- Participant Loans (Interest rates from 5.75.% to 10.75%) \$6,159,920 \$6,159,920 Fidelity Management Trust Company Growth & Income Fund (2) Growth & Income Fund 44,335,495 36,169,403 Fidelity Management Trust Company Magellan Fund (2) Growth Fund 35,673,230 26,703,977 Fidelity Management Trust Company Contrafund (2) Growth Fund 25,721,861 20,439,354 Fidelity Management Trust Company Managed Income Fund (2) Stable Value Fund 24,325,125 24,325,125 Fidelity Management Trust Company Asset Manager Fund Asset Allocation Fund 14,599,961 12,133,804 Fidelity Management Trust Company Retirement Government Money Market Fund (2) Money Market Fund 20,729,207 20,729,207 Fidelity Management Trust Company OTC Portfolio Fund Growth Fund 15,692,368 8,635,754 Fidelity Management Trust Company Overseas Fund International Growth Fund 10,564,851 6,733,244 Fidelity Management Trust Company Blue Chip Growth Fund Growth & Income Fund 11,840,430 8,119,199 Fidelity Management Trust Company Small Cap Stock Fund Growth Fund 5,673,384 4,858,137 Fidelity Management Trust Company Aggressive Growth Fund Growth Fund 7,333,120 3,490,652 Fidelity Management Trust Company Spartan U.S. Equity Index Fund Growth Fund 6,747,253 4,990,904 14 THE GMAC MORTGAGE GROUP, INC. SAVINGS INCENTIVE PLAN Schedule H, Part IV, Line 4i - SCHEDULE OF ASSETS HELD AT END OF YEAR DECEMBER 31, 2002 Market Identity of Issue Description of Investment Cost Value -----

----- Fidelity Management Trust Company Puritan Fund Balanced Fund 5,554,327 4,800,558 Fidelity Management Trust Company Ginnie Mae Fund Income Fund 6,416,313 6,612,608 Fidelity Management Trust Company U.S. Bond Index Bond Fund 6,069,724 6,270,740 Fidelity Management Trust Company Low-Price Stock Fund Growth Fund 5,793,139 5,457,380 Fidelity Management Trust Company Equity Income Fund Growth Fund 1,755,315 1,489,436 Fidelity Management Trust Company Freedom Income Fund Asset Allocation Fund 484,495 471,199 Freedom 2000 Fund Asset Allocation Fund 580,211 535,015 Freedom 2010 Fund Asset Allocation Fund 2,765,866 2,420,970 Freedom 2020 Fund Asset Allocation Fund 4,336,520 3,457,325 Freedom 2030 Fund Asset Allocation Fund 4,088,700 3,158,463 Freedom 2040

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Fund Asset Allocation Fund 238,030 200,986 Fidelity Management Trust Company Growth Fund Value Fund
3,088,365 2,819,149 Fidelity Management Trust Company International Growth Fund Diversified International Fund
849,204 789,507 15 THE GMAC MORTGAGE GROUP SAVINGS INCENTIVE PLAN Schedule H, Part IV, Line
4i - SCHEDULE OF ASSETS HELD AT END OF YEAR DECEMBER 31, 2002 Market Identity of Issue
Description of Investment Cost Value -----
----- Fidelity Management Trust Company General Motors Unitized Common Stock Fund (1)(2) Common Stock
Fund 60,802,526 46,113,175 Fidelity Management Trust Company Delphi Automotive Unitized Common Stock Fund
(1) Common Stock Fund 2,715,255 1,750,621 Fidelity Management Trust Company GM Class H Common (1)
Common Stock Fund 690,469 414,484 Raytheon Corp Raytheon Common Stock (1) Common Stock Fund 561,625
393,305 Wachovia Wachovia Corporation Stock Fund Common Stock Fund 294,080 740,611 -----
TOTAL \$336,480,369 \$271,384,212 ===== (1) Party in interest. (2) Individual investment
represents 5% or more of the Plan's net assets. 16