

March 17, 2004

In regards to: File # 1-07162, Ohio Art Company

Jonathan Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609



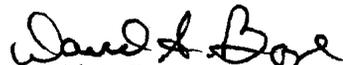
1-07162

Dear Mr. Katz,

I am an individual investor in Ohio Art Company common stock. I am writing to express my concern about their recent press release informing shareholders that they will delist the common stock. I understand this is due to their desire to avoid greater disclosure under the Sarbanes Oxley Act. My understanding is that companies need less than 300 shareholders to qualify to delist. Ohio Art has reported in their 10k that they have 836 shareholders of record as of year end Jan 31, 2003. I am concerned that they may be using a new method to calculate shareholders. I suspect they are now counting shares held in brokerage accounts as a single shareholder - even though a broker may have many unrelated individual shareholders in Ohio Art common stock. It would be wrong for Ohio Art to count all of us as a single shareholder - simply because we have not asked for actual stock certificates. The brokerage firms actually discourage shareholders from holding stock certificates by charging extra fees to obtain the certificates. In addition it would be burdensome to keep track of individual stock certificates at my home. It is much easier to hold the shares in the street brokerage account were I know they are safe from being lost or damaged. Whether the shares are held in a brokerage account or actual stock certificates, it seems very clear that Ohio Art is doing an end run around the rules.

I am writing to ask that you investigate this discrepancy. As public shareholders we depend on the 10Qs and 10Ks to make investment decisions. If Ohio Art is allowed to go private based on a self serving interpretation of these rules, it will hurt the public shareholders in their common stock.

Sincerely,


David A. Bove
Tel. 518.785.1977