

Room 4561  
Via fax (617) 386-1111

May 1, 2008

Robert D. Burke  
President and Chief Executive Officer  
Art Technology Group, Inc.  
One Main Street  
Cambridge, MA 02142

**Re: Art Technology Group, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed on March 16, 2007**  
**File no. 0-26679**

Dear Mr. Burke:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief