

Mail Stop 4561

January 7, 2010

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, 2008
Filed March 2, 2009
File No. 000-26679**

Dear Mr. Burke:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Mark P. Shuman
Branch Chief – Legal

cc: Via facsimile to (617) 832-7000
Robert W. Sweet, Jr.