

Mail Stop 3561

March 7, 2008

Mr. Tsang Ping Lam  
President  
The Art Boutique, Inc.  
7<sup>th</sup> Floor, New Henry House  
10 Ice House Street  
Central, Hong Kong

**Re: The Art Boutique, Inc.  
Form 10-KSB/A for Fiscal Year Ended  
December 31, 2006  
Filed November 14, 2007  
File No. 000-32099**

Dear Mr. Tsang,

We issued comments to you on the above captioned filings on February 11, 2008. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by March 21, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by March 21, 2008, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>

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Please contact Ethan Horowitz, Staff Accountant, at (202) 551-3311 or Brian Bhandari, Branch Chief, at (202) 551-3390 if you have questions.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Health Care Services

cc: Mike Littman, Esquire