

Mail Stop 3561

December 16, 2009

Ms. Kathy Sheehan
Chief Executive and Chief Financial Officer
Art Design, Inc.
3636 S. Jason Street
Englewood, Colorado 80113

**Re: Art Design, Inc.
Amendment No. 2 to Form 10-K for the Fiscal Year
Ended December 31, 2008
Filed November 19, 2009
File No. 000-52690**

Dear Ms. Sheehan:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: David J. Wagner, Esq.
Via Facsimile