



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 13, 2012

Via Facsimile and U.S. Mail

Ms. Rebecca Gregarek  
President and Chief Executive Officer  
Art Dimensions, Inc.  
3636 S. Jason Street  
Englewood, Colorado 80113

**Re: Art Dimensions, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2010  
Filed April 14, 2011  
Form 10-Q for Fiscal Quarter Ended June 30, 2011  
Filed August 15, 2011  
File No. 000-53853**

Dear Ms. Gregarek:

We issued comments to you on **October 26, 2011** regarding the above referenced filings. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by **April 27, 2012** 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 **April 27, 2012**, 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>.

Please contact Sondra Snyder, Staff Accountant, at (202) 551-3332, or me at (202) 551-3737 if you have any questions.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief