

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

**FORM S-1/A**

Amendment No 4

to  
REGISTRATION STATEMENT  
UNDER  
SECURITIES ACT OF 1933

**ART DIMENSIONS, INC.**

(Name of small business issuer in its Charter)

Colorado  
(State or other jurisdiction of  
incorporation or organization)

5020  
(Primary Standard Industrial  
Classification Code Number)

80-0182193  
(IRS Employer  
Identification Number)

**3636 S. Jason Street**  
**Englewood, Colorado 80110**  
**(303) 781-7280**

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

**Rebecca Gregarek**  
**3636 S. Jason Street**  
**Englewood, Colorado 80110**  
**(303) 781-7280**

(Name, address and telephone number of agent for service)

With a Copy to:  
**David J. Wagner, Esq.**  
**David Wagner & Associates, P.C.**  
**Penthouse Suite**  
**8400 East Prentice Avenue**  
**Greenwood Village, Colorado 80111**  
**Office (303) 793-0304**  
**Fax (303) 409-7650**

**Approximate Date of Commencement of Proposed Sale to the Public:** from time to time after the effective date of this Registration Statement as determined by market conditions and other factors.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box: ☒

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box. ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>

(Do not check if a smaller reporting company)

**Calculation of Registration Fee**

Title of Each Class of Securities to be Registered	Amount To be Registered <sup>(1)</sup>	Proposed Maximum Offering Price Per Share <sup>(1)</sup>	Proposed Maximum Aggregate Offering Price <sup>(1)</sup>	Amount of Registration Fee
Common Stock, no par value	1,082,060	\$0.01	\$10,820	\$30.00
<b>TOTAL:</b>	1,082,060	\$0.01	\$10,820	\$30.00

(1) Consists of Common Stock of ART DIMENSIONS, INC. ("Art Dimensions") to be distributed pro-rata to Art Design, Inc. (ATDN) holders of record as of **October 30, 2009** (the "Spin-off Record Date") to effect a spin-off of our shares. The ATDN shareholders will not be charged or assessed for the Art Dimensions Common Stock, and Art Dimensions will receive no consideration for the distribution of the foregoing shares in the spin-off. There currently exists no market for Art Dimensions' Common Stock.

**The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.**

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# Prospectus

ART DIMENSIONS, INC.

Spin-Off of ART DIMENSIONS, INC. by the Distribution of

1,082,060 Shares of Common Stock

We are furnishing this Prospectus to the shareholders of Art Design, Inc. (ATDN), a Colorado corporation.

ATDN owns the shares. Shareholders of ATDN will receive one (1) of our shares for every ten (10) shares of ATDN which they owned on October 30, 2009, the record date of the distribution. No fractional shares will be issued. Shareholders will be paid in cash for fractional shares at the rate of \$0.01 per share. These distributions will be made within ten (10) days of the date of this Prospectus. ART DIMENSIONS, INC. is bearing all costs incurred in connection with this distribution.

Before this offering, there has been no public market for our common stock and our common stock is not listed on any stock exchange or on the over-the-counter market. This distribution of our common shares is the first public distribution of our shares. It is our intention to seek a market maker to publish quotations for our shares on the OTC Electronic Bulletin Board; however, we have no agreement or understanding with any potential market maker. Accordingly, we can provide no assurance to you that a public market for our shares will develop and if so, what the market price of our shares may be.

**Investing in our common stock involves a high degree of risk.**

**You should read the "Risk Factors" beginning on Page 5.**

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of the securities or passed on the adequacy or accuracy of the disclosures in the prospectus. Any representation to the contrary is a criminal offense.

The date of this prospectus is October , 2009.

## Questions And Answers About The Spin-Off

**Q: How Many Art Dimensions Shares Will I Receive?**

A: Art Dimensions will distribute to you one (1) share of our common stock for every ten (10) shares of ATDN you owned on the record date. Fractional shares will be rounded to the next whole share. No fractional shares will be issued. Shareholders will be paid in cash for fractional shares at the rate of \$0.01 per share.

**Q: What Are Shares Of Art Dimensions Worth?**

A: The value of our shares will be determined by their trading price after the spin-off. We do not know what the trading price will be and we can provide no assurances as to value.

**Q: What Will Art Dimensions Do After The Spin-Off?**

A: We plan to provide an art consulting and marketing service business and represent individuals whom are in the business of creating, producing or selling art. Secondly, and as an adjunct to our primary purpose, we also earn revenue from the sale of art and interior design products. To date, however, all of our revenue has come solely from the sale of products. We anticipate that the sale of products will primarily be to our artist clients but may also incidentally be to the general public. We are currently in the development stage.

**Q: Will Art Dimensions Shares Be Listed On A National Stock Exchange Or The Nasdaq Stock Market?**

A: Our shares will not be listed on any national stock exchange or the Nasdaq Stock Market. It is our hope that the shares will be quoted by one or more market makers on the OTC Electronic Bulletin Board, although we have no agreements or understandings with any market maker to do so.

**Q: What Are The Tax Consequences To Me Of The Spin-Off?**

A: We do not believe that the distribution will qualify as a tax-free spin-off under U.S. tax laws. Consequently, the total value of the distribution, as well as your initial tax basis in our shares, will be determined by the fair market value of our common shares at the time of the spin-off. A portion of this distribution will be taxable to you as a dividend and the remainder will be a tax-free reduction in your basis in your ATDN shares.

**Q: What Do I Have To Do To Receive My Art Dimensions Shares?**

A: No action by you is required. You do not need to pay any money or surrender your ATDN common shares to receive our common shares. We will mail your Art Dimensions shares to your record address as of the record date.

## About this Prospectus

You should rely only on the information contained in this prospectus. We have not, and ATDN has not, authorized anyone to provide you with different information. If anyone provides you with different or inconsistent information, you should not rely on it. ATDN and we believe that the information contained in this prospectus is accurate as of the date on the cover. Changes may occur after that date; ATDN and we may not update this information except as required by applicable law.

## Forward-looking Statements

This prospectus contains statements that plan for or anticipate the future. Forward-looking statements include statements about our future business plans and strategies, and most other statements that are not historical in nature. In this prospectus, forward-looking statements are generally identified by the words "anticipate," "plan," "believe," "expect," "estimate," and the like. Although we believe that any forward-looking statements we make in this prospectus are reasonable, because forward-looking statements involve future risks and uncertainties, there are factors that could cause actual results to differ materially from those expressed or implied. For example, a few of the uncertainties that could affect the accuracy of forward-looking statements, besides the specific factors identified in the Risk Factors section of this prospectus, include:

- \* changes in general economic and business conditions affecting the art consulting, marketing and agent business and the art industry in general, especially Art Dimensions operations;
- \* changes in our business strategies;
- \* the level of demand for our products and services; and
- \* the availability of working capital.

In light of the significant uncertainties inherent in the forward-looking statements made in this prospectus, particularly in view of our early stage of operations, the inclusion of this information should not be regarded as a representation by our company or any other person that our objectives and plans will be achieved.

## Summary

### About Our Company

Please note that throughout this prospectus the words "the Company," "we," "our," or "us" refers to ART DIMENSIONS, Inc ("Art Dimensions").

Art Dimensions is a wholly-owned subsidiary of Art Design, Inc. ("ATDN"). On August 21, 2009, the directors of ATDN approved, subject to the effectiveness of a registration with the Securities and Exchange Commission, a spin-off to ATDN shareholders of record as of **October 30, 2009** (the "Record Date"), on a pro rata basis, with one share each of ART DIMENSIONS, Inc. to be issued for each ten shares issued and outstanding of common stock owned by such ATDN shareholders as of the Record Date. Since ATDN's business is related to the current activities of Art Dimensions, the ATDN directors decided it was in the best interest of ATDN and Art Dimensions and ATDN's shareholders to spin-off Art Dimensions to minimize any potential of conflict of interest by more clearly focusing each company on their own, individual business plans. Also, the management of Art Design, Inc. originally thought that the two companies would operate in a more closely-related manner. However, management of Art Design, Inc. now believes that the companies have two unique and distinct business plans and should not be directly tied together in order to maximize the potential success of both. . ATDN's business is primarily the sale of products with service and consulting as ancillary components. On the other hand, Art Dimensions business is to primarily service and consulting with the sale of products as an ancillary component. To the extent there may be an overlap of activities, a potential conflict of interest may exist. However, each company will utilize its best efforts to minimize any impact. Both companies plan to operate as separate, distinct entities and neither company foresees any substantial potential for conflicts after the spin-off.

The shares of Art Dimensions are owned by ATDN, who will distribute the Art Dimensions shares once the Form S-1 is effective with the Securities and Exchange Commission. The shares will be distributed by Corporate Stock Transfer, which acts as our transfer agent.

The business of Art Dimensions is primarily to provide art consulting and marketing services and advise or represent individuals whom are in the business of creating, producing or selling art. Secondly, and as an adjunct to our primary purpose, we also earn revenue from the sale of art and interior design products. We anticipate that the sale of products will primarily be to our artist clients but may also incidentally be to the general public. Most successful artists do not understand the nuances of business of art. We expect to fill the void by helping artists place themselves in the best position to successfully reap the maximum rewards possible from their artistic talents by relying on Art Dimensions to advise them on marketing, business development and business negotiation. We began operations as of our date of incorporation, January 29, 2008. See "Business" below.

On June 1, 2008, an organization named Spyglass Investment Partnership ("Spyglass ") agreed to provide operating capital in the form of a loan of \$250,000 to cover operating expenses. This loan is evidenced by an unsecured promissory note which is due May 31, 2010. It should be noted that Spyglass is under no obligation to lend us funds under the term of the note.

We issued have a total of 300,000 warrants to Spyglass , exercisable at a price of \$0.001 per share subject to adjustment, for a period of five years from the date of issuance. These warrants were issued as an additional inducement for Spyglass to loan us \$250,000. The warrants are subject to registration rights.

Our principal executive offices are located at 3636 S. Jason Street, Englewood, Colorado 80110. Our telephone number is (303) 781-7820. We have no website.

#### **Risk Factors**

You should carefully consider the risks and uncertainties described below and the other information in this prospectus before deciding to invest in shares of our common stock.

The occurrence of any of the following risks could materially and adversely affect our business, financial condition and operating result. In this case, the trading price of our common stock could decline and you might lose all or part of your investment.

***We were recently formed as a Colorado business entity, have a limited operating history, and have never been profitable. Our limited operating history makes it difficult for us to evaluate our future business prospects and make decisions based on those estimates of our future performance. We are inherently a risky investment. If we make poor budgetary decisions as a result of unreliable historical data, we could continue to incur losses, which may result in a decline in our stock price. We cannot guarantee we will ever develop a substantial number of clients. Even if we develop a substantial number of clients, there is no assurance that we will become a profitable company. As a result, we may never become profitable, and could go out of business.***

We were formed as a Colorado business entity in January 2008. At the present time, we have a limited operating history and have never been profitable. There can be no guarantee that we will ever be profitable. From our inception on January 29, 2008 through June 30, 2009, we generated \$147,611 in revenue. We had a net loss of \$9,980 for this period. Our revenues depend upon the number of clients we can develop and service. Our limited operating history makes it difficult to evaluate our business on the basis of historical operations. As a consequence, our past results may not be indicative of future results. Although this is true for any business, it is particularly true for us because of our limited operating history. Reliance on historical results may hinder our ability to anticipate and timely adapt to increases or decreases in sales, revenues or expenses. For example, if we overestimate our future sales for a particular period or periods based on our historical growth rate, we may increase our overhead and other operating expenses to a greater degree than we would have if we correctly anticipated the lower sales level for that period and reduced our controllable expenses accordingly. If we make poor budgetary decisions as a result of unreliable historical data, we could continue to incur losses, which may result in a decline in our stock price. We cannot guarantee we will ever develop a substantial number of clients. Even if we develop a substantial number of clients, there is no assurance that we will become a profitable company. Because we are a company with a limited history, the operations in which we engage in, the art consulting, marketing and agent business, is an extremely risky business. We have no historical frame of reference to determine whether this proposed business model will be successful. We may never become profitable, and, as a result, we could go out of business.

***Because we had incurred operating losses from our inception during our limited operating history, our accountants have expressed substantial doubts about our ability to continue as a going concern.***

For the period ended December 31, 2008, our accountants have expressed substantial doubt about our ability to continue as a going concern as a result of our loss from operations and the requirement of significant future expenditures in connection with marketing efforts and general and administrative expenses. Our ability to achieve and maintain profitability and positive cash flow is dependent upon:

- our ability to locate clients who will purchase our services; and
- our ability to generate revenues.

Based upon current plans, we may incur operating losses in future periods because we may, from time to time, be incurring expenses but not generating sufficient revenues. We expect between \$10,000 and \$20,000 in operating costs over the next twelve months. We cannot guarantee that we will be successful in generating sufficient revenues or other funds in the future to cover these operating costs. Failure to generate sufficient revenues will cause us to go out of business.

***We have a business plan which is expensive and may not generate increases in our revenues.***

We intend to grow our business and have a business plan. In connection with this plan, we anticipate that we will incur expenses associated with our growth and expansion. Our funds may not be adequate to offset all of the expenses we incur in expanding our business. We will need to generate revenues to offset expenses associated with our growth, and we may be unsuccessful in achieving revenues, despite our attempts to grow our business. If our growth strategies do not result in significant revenues, we may have to abandon our plans for further growth or may even cease our operations.

***Because we are small and do not have much capital, we must limit our operations to the Denver, Colorado metropolitan area. A company in our industry with limited operations has a smaller opportunity to be successful. If we do not make a profit, we may have to suspend or cease operations.***

Because we are small and do not have much capital, we must limit our operations. We must limit our operations to the Denver, Colorado metropolitan area as the only geographical area in which we operate. Because we may have to limit our operations, we may not generate sufficient sales to make a profit. If we do not make a profit, we may have to suspend or cease operations.

***Because our current officers and directors are involved with other businesses in the same industry, the manner in which we operate may create the possibility of a conflict of interest.***

Both Mrs. Gregarek and Mrs. Sheehan are also involved with other businesses in the same industry. Both are officers and directors of Art Design, Inc. Additionally, Mr. and Mrs. Sheehan own the Accessory Warehouse, Inc. Mrs. Gregarek is an independent contractor for interior design work. These other arrangements could create conflict of interest with respect to our operations. We cannot guarantee that any potential conflicts can be avoided.

***We are a company with limited operating history which intends to grow its operations to become profitable as soon as possible. As a result, we must effectively manage the growth of our operations, or we may outgrow our current infrastructure.***

We have two part-time employees, Mrs. Gregarek, our President and Kathy Sheehan, our Secretary-Treasurer. If we experience rapid growth of our operations, we could see a backlog of client orders. We can resolve these capacity issues by hiring additional personnel and upgrading our infrastructure. However, we cannot guarantee that sufficient additional personnel will be available or that we will find suitable personnel to aid our growth. In any case, we will continue pursuing additional sales growth for our company. Expanding our infrastructure will be expensive, and will require us to train our workforce, and improve our financial and managerial controls to keep pace with the growth of our operations.

***Because we are a company with limited operating history and revenues and only minimally capitalized, we have a lack of liquidity and will need additional financing in the future. Our future success depends, in large part, on the continued financing of Spyglass. The loss of this financing would have a material adverse effect on our business. Additional financing may not be available when needed, which could delay our development or indefinitely postpone it. Our investors could lose some or all of their investment.***

We are only minimally capitalized. Because we are only minimally capitalized, we expect to experience a lack of liquidity for the foreseeable future in our operations. We will adjust our expenses as necessary to prevent cash flow or liquidity problems. However, we expect we will need additional financing of some type, which we do not now possess, to fully develop our operations. We expect to rely principally upon our ability to raise additional financing, the success of which cannot be guaranteed. Spyglass is currently our only source of financing. It should be noted that Spyglass is under no obligation to lend us funds under the term of the note. We have no indication that Spyglass would refuse to lend us funds if we should ask. Spyglass is owned, in part by Mrs. Gregarek's husband. It would be very difficult to find a financing source to replace Spyglass. The loss of the Spyglass financing would have a material adverse effect on our business. At the present time, we have no definitive plans for financing in place, other than the funds which we have already obtained. In the event that we need additional capital, we will need to identify alternate sources of capital for working capital purposes. To the extent that we experience a substantial lack of liquidity, our development in accordance with our proposed plan may be delayed or indefinitely postponed, our operations could be impaired, we may never become profitable, fail as an organization, and our investors could lose some or all of their investment.

***Because we are a company with limited operating history, we have no experience as a public company. Our inability to operate as a public company could be the basis of your losing your entire investment in us.***

We have never operated as a public company. We have no experience in complying with the various rules and regulations which are required of a public company. As a result, we may not be able to operate successfully as a public company, even if our operations are successful. We plan to comply with all of the various rules and regulations which are required of a public company. However, if we cannot operate successfully as a public company, your investment may be materially adversely affected. Our inability to operate as a public company could be the basis of your losing your entire investment in us.



***Our ability to grow our business depends on relationships with others. We have only a few established relationships at this time. We may never develop sufficient relationships to grow a successful business. Further, if we were to lose those relationships, we could lose our ability to sell services. If we lose enough clients, we could go out of business.***

Eventually, all of our revenue and gross profit are expected to come from consulting, marketing and representing artists in their business dealings. However, in the interim, we will also sell products. To date, however, all of our revenue has come solely from the sale of products. Nevertheless, our business plan is clearly focused to develop revenue and gross profit primarily from consulting, marketing and representing artists in their business dealings. While our relationships will change from time to time, we must rely upon our clients for our success. Our performance depends, in large part, on our ability to engage with successful artists to perform consulting and marketing services and advise or represent individuals whom are in the business of creating, producing or selling art. Artists are skilled in their vocation, but often lack the general business knowledge and expertise to obtain and secure contracts. Most artists do not understand what they do not know and therefore how to avoid them or what value an organization like ours provides. This means that there can be no assurance that we will be able to secure clients at fees they can afford or are willing to pay. If we can identify and establish relationships with a select group of clients that see value in and can afford the services we provide we will be able to establish a reputation and develop and grow our niche market. At the present time, we do not have a significant number of clients and cannot guarantee we will ever develop sufficient numbers of clients to be profitable. We plan to use the efforts of our management to develop our clients. If we do develop such clients, we risk that a given client will switch to utilizing similar services from another provider or decide to perform the tasks on his or her own. Our ability to generate revenue from the sale consulting, marketing and agent representation services would diminish. If we lose enough clients, we could go out of business.

***We are a relatively small company with limited resources compared to some of our current and potential competitors, which may hinder our ability to compete effectively. The art consulting industry is highly fractured competitive. If we are not well received or successful, we may never achieve profitability.***

The art consulting business is highly fractured with respect to price and services offered. There are a handful of competitors that represent the very successful artists. Many of these firms are well-established, including national, regional and local organizations possessing substantially greater financial, marketing, personnel and other resources than we do. There can be no assurance that we will be able to respond to various competitive factors affecting the art industry and be able to attract and advise our clients accordingly. There is very little competition for up and coming artists, but the demand for consulting, marketing and agent representation services is hard to gauge. We believe that this market is underserved, but most artists are not familiar with treating their vocation as a business and may not believe they need our services. If we are unable to develop an economical model to serve this market we will not be profitable. We cannot guarantee that we will be able to successfully compete in the highly competitive high-end or poorly served low-end markets.

***We believe that the key to our success will be successful marketing of our service and product offering. As a result, we may need to substantially invest in marketing efforts in order to grow our business, which will be expensive.***

In order to grow our business, we will need to develop and maintain widespread recognition and acceptance of our company, our business model and our services. We have only recently begun to present our service and product offering to our potential market as we have identified it in our business plan. We plan to rely primarily on word of mouth from contacts we develop personally through our efforts to promote and market ourselves. We plan to use the efforts of our management to develop these contacts. In order to successfully grow our company, we may need to significantly increase our financial commitment to creating awareness and acceptance of our company among potential clients, which would be expensive. To date, marketing and advertising expenses have been negligible. We have not yet fully developed our marketing program and do not know the specific cost of such a program, although we believe that it will be expensive. If we fail to successfully market and promote our business, we could lose potential clients to our competitors, or our growth efforts may be ineffective. If we incur significant expenses promoting and marketing ourselves, it could delay or completely forestall our profitability.

***We have no agreement with any broker or dealer to act as a market maker for our securities. The lack of a broker or dealer to create or maintain a market in our stock could adversely impact the price and liquidity of our securities.***

We have no agreement with any broker or dealer to act as a market maker for our securities and there is no assurance that we will be successful in obtaining any market makers. Thus, no broker or dealer will have an incentive to make a market for our stock. The lack of a market maker for our securities could adversely influence the market for and price of our securities, as well as your ability to dispose of, or to obtain accurate information about, and/or quotations as to the price of, our securities.

***We are an art consulting, marketing and intermediary organization. Our business is not diversified, which could result in significant fluctuations in our operating results. A downturn in that sector may reduce our stock price, even if our business is successful.***

We are an art consulting, marketing and intermediary organization, and, accordingly, dependent upon trends in that business sector. Downturns in that sector could adversely effect on our business. A downturn in that sector may reduce our stock price, even if our business is successful.

***The share control position of Rebecca Gregarek, David Gregarek, Kathy and Todd Sheehan will limit the ability of other shareholders to influence corporate actions.***

After distribution of our shares to the Art Design shareholders, our largest shareholders, Rebecca Gregarek, David Gregarek, Kathy Sheehan and Todd Sheehan will own and control 1,140,000 shares, after giving effect to the Spyglass warrants and thereby control approximately 82.5% of our outstanding shares. Because these individuals will beneficially control almost 83% of the outstanding shares they will have a significant role in controlling the election or removal of our directors, the supervision and management of our business or a change in control of or sale of our company, even if they believed such changes were in the best interest of our shareholders generally.

***Our future success depends, in large part, on the continued service of our President and Secretary-Treasurer.***

We depend almost entirely on the efforts and continued employment of Mrs. Gregarek, our President and Kathy Sheehan, our Secretary-Treasurer. Mrs. Gregarek is our primary executive officer, and we will depend on her for nearly all aspects of our operations. Mrs. Sheehan is our primary financial officer, and we will depend on her for nearly all aspects of our financial compliance. We do not have an employment contract with either Mrs. Gregarek or Mrs. Sheehan, and we do not carry key person insurance on either's life. The loss of the services of Mrs. Gregarek or Mrs. Sheehan through incapacity or otherwise, would have a material adverse effect on our business. It would be very difficult to find and retain qualified personnel such as Mrs. Gregarek or Mrs. Sheehan.

***Applicable SEC rules governing the trading of "Penny Stocks" limit the liquidity of our common stock, which may affect the trading price of our common stock. The over-the-counter market for stock such as ours is subject to extreme price and volume fluctuations. You may not be able to sell your shares when you want to do so, if at all.***

Our common stock is currently not quoted in any market. If our common stock becomes quoted, we anticipate that it will trade well below \$5.00 per share. As a result, our common stock is considered a "penny stock" and is subject to SEC rules and regulations that impose limitations upon the manner in which our shares can be publicly traded. The Exchange Act and such penny stock rules generally impose additional sales practice and disclosure requirements on broker-dealers who sell our securities to persons other than certain accredited investors who are, generally, institutions with assets in excess of \$5,000,000 or individuals with net worth in excess of \$1,000,000 or annual income exceeding \$200,000, or \$300,000 jointly with spouse, or in transactions not recommended by the broker-dealer. These regulations require the delivery, prior to any transaction involving a penny stock, of a disclosure schedule explaining the penny stock and the associated risks. Under these regulations, certain brokers who recommend such securities to persons other than established customers or certain accredited investors must make a special written suitability determination for the purchaser and receive the written purchaser's agreement to a transaction prior to purchase. These regulations have the effect of limiting the trading activity of our common stock and reducing the liquidity of an investment in our common stock. The securities of companies such as ours have historically experienced extreme price and volume fluctuations during certain periods. These broad market fluctuations and other factors, such as new product developments and trends in the our industry and in the investment markets generally, as well as economic conditions and quarterly variations in our operational results, may have a negative effect on the market price of our common stock. As a result of any or all of these factors, you may not be able to sell your shares when you want to do so, if at all.

***Resale Limitations imposed by most states will limit the ability of our shareholders to sell their securities unless they are Colorado residents. If no exemptions can be relied upon, then the selling shareholders may have to hold the securities for an indefinite period of time.***

The only state in which we plan to register this offering is Colorado. As a result, our selling shareholders may be limited in the sale of their Shares. The laws of most states require either an exemption from prospectus and registration requirements of the securities laws to sell their shares or registration for sale by this prospectus. These restrictions will limit the ability of non-residents of Colorado to sell the securities. Residents of other states must rely on available exemptions to sell their securities, such as Rule 144, and if no exemptions can be relied upon, then the selling shareholders may have to hold the securities for an indefinite period of time. Shareholders of states other than Colorado should consult independent legal counsel to determine the availability and use of exemptions to re-sell their securities.

***We have the authority to issue up to 50,000,000 shares of common stock, 1,000,000 shares of preferred stock, and to issue options and warrants to purchase shares of our common stock without stockholder approval. We are only planning to issue 1,082,060 shares in this registration statement. As a result, issuances of our stock could dilute current shareholders and adversely affect the market price of our common stock, if a public trading market develops.***

We have the authority to issue up to 50,000,000 shares of common stock, 1,000,000 shares of preferred stock, and to issue options and warrants to purchase shares of our common stock without stockholder approval. Although no financing is planned currently, we may need to raise additional capital to fund operating losses. If we raise funds by issuing equity securities, our existing stockholders who receive shares in the spin-off may experience substantial dilution. In addition, we could issue large blocks of our common stock to fend off unwanted tender offers or hostile takeovers without further stockholder approval.

The issuance of preferred stock by our board of directors could adversely affect the rights of the holders of our common stock. An issuance of preferred stock could result in a class of outstanding securities that would have preferences with respect to voting rights and dividends and in liquidation over the common stock and could, upon conversion or otherwise, have all of the rights of our common stock. Our board of directors' authority to issue preferred stock could discourage potential takeover attempts or could delay or prevent a change in control through merger, tender offer, proxy contest or otherwise by making these attempts more difficult or costly to achieve.

***Colorado law and our Articles of Incorporation protect our directors from certain types of lawsuits, which could make it difficult for us to recover damages from them in the event of a lawsuit.***

Colorado law provides that our directors will not be liable to our company or to our stockholders for monetary damages for all but certain types of conduct as directors. Our Articles of Incorporation require us to indemnify our directors and officers against all damages incurred in connection with our business to the fullest extent provided or allowed by law. The exculpation provisions may have the effect of preventing stockholders from recovering damages against our directors caused by their negligence, poor judgment or other circumstances. The indemnification provisions may require our company to use our assets to defend our directors and officers against claims, including claims arising out of their negligence, poor judgment, or other circumstances.

***Because we are a company with limited operating history, we do not expect to pay dividends on common stock.***

We have not paid any cash dividends with respect to our common stock, and it is unlikely that we will pay any dividends on our common stock in the foreseeable future. Earnings, if any, that we may realize will be retained in the business for further development and expansion.

## The Spin-Off and Plan of Distribution

<b>Distributing Company</b>	ART DIMENSIONS, INC.
<b>Shares To Be Distributed</b>	1,082,060 shares of our common stock, no par value. The shares to be distributed in the spin-off will represent 100% of our total common shares outstanding.
<b>Distribution Ratio</b>	One (1) of our common shares for every ten (10) common shares of ATDN owned of record on <b>October 30, 2009</b> . No cash distributions will be paid. No fractional shares will be issued. Shareholders will be paid in cash for fractional shares at the rate of \$0.01 per share.

### No Payment Required

No holder of ATDN common shares will be required to make any payment, exchange any shares or to take any other action in order to receive our common shares.

### Record Date

The record date for Art Dimension's distribution shares is **October 30, 2009**. After the record date, the ATDN common shares will be trading "ex dividend," meaning that persons who have bought their common shares after the record date are not entitled to participate in the distribution.

### Prospectus Mailing Date

**November 5, 2009** or within ten (10) days following the date that the SEC declares effective the registration statement that includes this prospectus, whichever is later. We have mailed this prospectus to you on or about this date.

### Distribution Date

1,082,060 of our common shares, which are held by ATDN, will be delivered to the distribution agent on this date, and the spin-off will be completed.

The distribution date will be a date within ten (10) days following the prospectus mailing date designated above. You will be entitled to receive our shares even if you sold your ATDN shares after the record date. A certificate representing your shares of our common stock will be mailed to your address of record as of the record date. The mailing process is expected to take about thirty (30) days.

### Distribution Agent

The distribution agent for the spin-off will be Corporate Stock Transfer, Denver, Colorado.

### Listing and Trading of Our Shares

There is currently no public market for our shares. We do not expect a market for our common shares to develop until after the distribution date. Our shares will not qualify for trading on any national or regional stock exchange or on the NASDAQ Stock Market. We will attempt to have one or more broker/dealers agree to serve as market makers and quote our shares on the over-the-counter market on the OTC Electronic Bulletin Board maintained by the NASD. However, we have no present agreement, arrangement or understanding with any broker/dealer to serve as a market maker for our common shares. If a public trading market develops for our common shares, of which there can be no assurance, we cannot ensure that an active trading market will be available to you. Many factors will influence the market price of our shares, including the depth and liquidity of the market which may develop, investor perception of our business, growth prospects and general market conditions.

### Compensation and Expenses

No compensation will be paid in connection with this distribution. A total of \$12,000 in expenses are expected to be incurred in connection with this distribution.

## Background and Reasons for the Spin-Off

Art Dimensions is a corporation which was formed under the laws of the State of Colorado on January 29, 2008. Our Articles of Incorporation authorize our company to issue 50,000,000 shares of common stock with no par value per share and 1,000,000 shares of preferred stock.

Art Dimensions was a wholly-owned subsidiary of Art Design, Inc. ("ATDN"). On August 21, 2009, the directors of ATDN approved, subject to the effectiveness of a registration with the Securities and Exchange Commission, the pro rata spin-off of Art Dimensions to ATDN shareholders of record on October 30, 2009 on a pro rata basis. Since ATDN's business is related to the current activities of Art Dimensions, the ATDN directors decided it was in the best interest of ATDN and Art Dimensions and ATDN's shareholders to spin-off Art Dimensions to minimize any potential of conflict of interest by more clearly focusing each company on their own, individual business plans. Also, the management of Art Design, Inc. originally thought that the two companies would operate in a more closely-related manner. However, management of Art Design, Inc. now wants the companies to have two unique and distinct business plans and not be directly tied together in order to maximize the potential success of both. ATDN's business is primarily the sale of products with service and consulting as ancillary components. On the other hand, Art Dimensions business is primarily to be service and consulting with the sale of products as an ancillary component. To the extent there may be an overlap of activities, a potential conflict of interest may exist. However, each company will utilize its best efforts to minimize any impact. Both companies plan to operate as separate, distinct entities and neither company foresees any substantial potential for conflicts after the spin-off.

The recent history of our Company has primarily involved sales of products, rather than the sale of service and consulting. In order to develop our Company's business plan, its management felt that it was more important at this time to take business where it was available. To date, this has involved the sale of product, in large part, because the current state of the national and local economy has made it difficult to develop the service and consulting aspect. However, our Company has not abandoned its business plan and feels that this business plan will be very viable once the national and local economy recover.

In the interim, both companies plan to operate as much in accordance with their business plans as possible. To the extent that there may be conflicts of interest with respect to specific business opportunities, the management of each company will use their best efforts to resolve each situation. The standard which each management will apply is the best interests of the shareholders in each case. At the present time, the owners of both companies are identical since our Company is currently a wholly-owned subsidiary of ATDN. Once this is no longer the case, the companies' management will use its best efforts to resolve any potential conflicts.

However, it should be noted that both Mrs. Gregarek and Mrs. Sheehan are also involved with other businesses in the same industry. Both are officers and directors of Art Design, Inc. Additionally, Mr. and Mrs. Sheehan own the Accessory Warehouse, Inc. Mrs. Gregarek is an independent contractor for interior design work. These other arrangements could create conflict of interest with respect to our operations. Each of our officers and directors is aware of their responsibilities with respect to corporate opportunities and plans to operate our Company in such a manner as to minimize the effect of any conflict of interest. Each officer and director has agreed to contract with the Company on the same or better terms and conditions than each would with unaffiliated third parties. Each of these officers and directors will use their best judgments to resolve all potential conflicts. We cannot guarantee that any potential conflicts can be avoided.

The shares of Art Dimensions are owned by ATDN, who will distribute the Art Dimensions shares once the Form S-1 is effective with the Securities and Exchange Commission. The shares will be distributed by Corporate Stock Transfer, which acts as our transfer agent.

## Mechanics of Completing the Spin-Off

Within ten (10) days following the date that the SEC declares effective the registration statement that includes this prospectus, we will deliver to the distribution agent, Corporate Stock Transfer, Inc., 1,082,060 shares of our common stock to be distributed to the ATDN shareholders as of **October 30, 2009**, pro rata.

You will be entitled to receive our shares even if you sold your ATDN shares after the record date. A certificate representing your shares of our common stock will be mailed to your address of record as of the record date. The mailing process is expected to take about thirty (30) days.

No fractional shares will be issued. Shareholders will be paid in cash for fractional shares at the rate of \$0.01 per share..

No holder of common shares of ATDN is required to make any payment or exchange any shares in order to receive our common shares in the spin-off distribution.

If we are unable to locate a shareholder entitled to receive our shares as part of the dividend spin-off, then such shares will be returned to our parent company, ATDN.

## Capitalization

The following table sets forth our capitalization as of June 30, 2009. This section should be read in conjunction with the consolidated financial statements and related notes contained elsewhere in this prospectus.

	As of June 30, 2009
Total Current Assets	\$ 60,486
<b>Total Assets</b>	<b>60,486</b>
Total current liabilities	65,059
<b>Total Liabilities</b>	<b>65,059</b>
Shareholders' (Deficit)	
Preferred Stock, no par value, 1,000,000 shares authorized; no shares outstanding	-0-
Common Stock, no par value; authorized 50,000,000 shares: 2,000,000 issued and outstanding <sup>(1)</sup>	2,000
Additional paid-in capital	3,407
Accumulated (deficit) during developmental stage	(9,980)
Total shareholders' equity	(4,573)
<b>Total liabilities and shareholders' equity</b>	<b>\$ 60,486</b>

<sup>(1)</sup> There are currently 2,000,000 shares issued and outstanding. In connection with the spin-off, ATDN will issue approximately 1,082,060 shares to ATDN shareholders. As a result, ATDN will cancel and return to authorized shares a total of approximately 917,940 shares, giving the ATDN shareholders one hundred percent ownership of us. However, because fractional shares may result, and we will pay cash for fractional shares, we will not know the final share numbers until **October 30, 2009**, the record date of the transaction.

## Certain Market Information

There currently exists no public trading market for our common stock. We do not intend to develop a public trading market until the spin-off has been completed. There can be no assurance that a public trading market will develop at that time or be sustained in the future. Without an active public trading market, you may not be able to liquidate your shares without considerable delay, if at all. If a market does develop, the price for our securities may be highly volatile and may bear no relationship to our actual financial condition or results of operations. Factors we discuss in this prospectus, including the many risks associated with an investment in our company, may have a significant impact on the market price of our common stock. Also, because of the relatively low price of our common stock, many brokerage firms may not effect transactions in the common stock.

Upon effectiveness of this Form S-1, we plan to apply for quotation of the Common Stock on the OTC Bulletin Board operated by the National Association of Securities Dealers, Inc. Art Dimensions will have approximately 1,082,060 shares of common stock issued and outstanding.



Art Dimensions has never paid a dividend on its common stock. We do not anticipate paying any dividends on our common stock in the foreseeable future. Management anticipates that earnings, if any, will be retained to fund our working capital needs and the expansion of our business. The paying of any dividends is in the discretion of the Board of Directors.

Following the spin-off, we believe that there will be approximately one hundred stockholders of record.

#### **Selected Financial Data**

Set forth below is our selected financial data as of and for the period ended June 30, 2009. This financial information is derived from our consolidated financial statements and related notes included elsewhere in this prospectus and is qualified by reference to these consolidated financial statements and the related notes thereto.

<b>Balance Sheet Data</b>	<b>For the Period Ended June 30, 2009</b>
Total assets	\$ 60,486
Current assets	\$ 60,486
Current liabilities	\$ 65,059
Shareholders' equity	(4,573)

<b>Operating Statement Data</b>	<b>For the Period Ended June 30, 2009</b>
Revenues	\$ 59,750
Net income (loss)	(3,391)
Weighted average number of common shares	2,000,000
Basic and diluted income (loss) per common share	(0.00)

## Management's Discussion and Analysis of Financial Condition and Results of Operations

Certain statements in this Management's Discussion and Analysis of Financial Condition and Results of Operations that are not historical facts are forward-looking statements such as statements relating to future operating results, existing and expected competition, financing and refinancing sources and availability and plans for future development or expansion activities and capital expenditures. Such forward-looking statements involve a number of risks and uncertainties that may significantly affect our liquidity and results in the future and, accordingly, actual results may differ materially from those expressed in any forward-looking statements. Such risks and uncertainties include, but are not limited to, those related to effects of competition, leverage and debt service financing and refinancing efforts, general economic conditions, and changes in applicable laws or regulations. The following discussion and analysis should be read in conjunction with the consolidated financial statements and notes thereto appearing elsewhere in this report.

We have been in operations for approximately eighteen months. Accordingly, management does not consider the historical results of operations to be representative of our future results of operation. We operate an art consulting, marketing in addition to advising artists in their business dealings. Secondly, and as an adjunct to our primary purpose, we will also earn revenue from the sale of art and interior design products. We anticipate that the sale of products will primarily be to our artist clients but may also incidentally be to the general public. See "Business" below.

### Results of Operations

We operate an art consulting, marketing in addition to advising artists in their business dealings. Secondly, and as an adjunct to our primary purpose, we also earn revenue from the sale of art and interior design products. We anticipate that the sale of products will primarily be to our artist clients but may also incidentally be to the general public. We earn revenue from the sale of art products and consulting services, but do not separate sales into different operating segments.

From our inception on January 29, 2008 through June 30, 2009, all of our revenue was generated from one client. We originally believed that our product sale of \$87,861 in revenue was a one-time occurrence. However, we have had subsequent sales which account for all of our \$147,611 in revenues. Because our primary business model is in the art consulting and marketing service business and in representing individuals whom are in the business of creating, producing or selling art, we do not consider this relationship with this client to be material to our future success. We may develop additional product sales with this client but have no definitive plans at the present time.

From our inception on January 29, 2008 through December 31, 2008, we generated \$87,861 in revenue.

From our inception on January 29, 2008 through December 31, 2008, we had cost of goods sold of \$84,942. This sale left us with a gross profit of \$2,919. Our operating expenses included general and administrative expenses of \$4,101 for this period and compensatory equity issuances of \$5,407, mostly related to the issuance of stock warrants. We had a net loss of \$9,980 for this period.

For the six months ended June 30, 2009, we generated \$59,750 in revenue.

Our cost of goods sold was \$59,750 for the six months ended June 30, 2009, which gave us a gross profit of \$-0-.

Operating expenses, which consisted solely of general and administrative expenses, for the six months ended June 30, 2009 were \$3,391. As a result of the foregoing, we had a net loss of \$3,391 for the six months ended June 30, 2009.

Comparing the period from inception through June 30, 2008, we generated \$55,073 in revenue. All of this revenue came from one client.

Our cost of goods sold was \$53,500 from inception through June 30, 2008. This gave us a gross profit of \$1,573.

Operating expenses, which include general and administrative expenses, from inception through June 30, 2008 were \$5,448. The major component of general and administrative expenses included a one-time charge for our warrant issue.

Because we do not pay salaries, and our major professional fees have been paid for the year, operating expenses are expected to remain fairly constant.

We expect to incur operating losses in future periods because we will be incurring expenses and not generating sufficient revenues. We believe that we will be required to make significant future expenditures in connection with marketing efforts along with general administrative expenses. We expect approximately to range between \$10,000 and \$20,000 in operating costs through December 31, 2009. We cannot guarantee that we will be successful in generating sufficient revenues or other funds in the future to cover these operating costs. Failure to generate sufficient revenues or additional financing when needed could cause us to go out of business.

**Liquidity and Capital Resources.**

As of June 30, 2009, we had cash or cash equivalents of \$736. As of June 30, 2008, we had cash or cash equivalents of \$1,532. As of December 31, 2008, we had cash or cash equivalents of \$2,127.

Net cash used for operating activities was \$1,391 for the six months ended June 30, 2009. This compares to net cash provided by operating activities of \$1,532 from our inception on January 29, 2008 through June 30, 2008. Net cash provided by operating activities was \$736 from our inception on January 29, 2008 through December 31, 2009. Net cash provided by operating activities was \$2,127, from our inception on January 29, 2008 through December 31, 2008.

Cash flows provided by or used for investing activities were \$-0- from our inception on January 29, 2008 through June 30, 2009.

Cash flows provided by or used for financing activities were \$-0- from our inception on January 29, 2008 through June 30, 2009.

Over the next twelve months we do not expect any material capital costs to develop operations. We do not plan to purchase real estate or large capital items

On June 1, 2008, an organization named Spyglass Investment Partnership ("Spyglass ") agreed to provide operating capital in the form of a loan of \$250,000 to cover operating expenses. This loan is evidenced by an unsecured promissory note which is due May 31, 2010. This promissory note is under the same terms and conditions and same amount as the prior promissory note with Spyglass. It should be noted that Spyglass is under no obligation to lend us funds under the term of the note.

We believe that we have sufficient capital in the short term for our current level of operations. Viewed from an historical perspective, we have had a \$9,980 loss from inception on revenues of \$147,611. Our total operating expenses since inception have only been \$12,899. Further, we believe that we can attract sufficient product sales and services within our present organizational structure and resources to become profitable in our operations. We also have the potential of additional capital from Spyglass. While additional resources would be needed to expand into additional locations, which we have no plans to do at this time.

We do not know how long we will be required to rely upon our loan from Spyglass. We plan to repay any loan amounts from our operations. It should be noted that we have not had to draw down on this loan from Spyglass to date. If we are unable to develop sufficient revenues or raise funds to cover any operating deficit after May 31, 2010, our business may fail. We do not anticipate needing to raise additional capital resources in the next twelve months, other than our loan from Spyglass. It should be noted that Spyglass is under no obligation to lend us funds under the term of the note. We have no indication that Spyglass would refuse to lend us funds if we should ask. However, if such funds were unavailable when needed, we would have a choice to substitute lenders, use operations for our funds, or go out of business.

We believe that the combination of revenues and funds which Spyglass can provide to offset any revenue shortfall will sustain us at least through May 31, 2010. Based upon our past history of operations, we estimate that we must generate between \$10,000 and \$20,000 in gross profit to be profitable. We do not know when we will be able to generate this level of gross profit. Our principal source of liquidity will be our operations. We expect variation in revenues to account for the difference between a profit and a loss. Also business activity is closely tied to the U.S. economy, particularly the economy in Denver, Colorado. Our ability to achieve and maintain profitability and positive cash flow is dependent upon our ability to successfully develop our business and our ability to generate revenues.

In any case, we try to operate with minimal overhead. Our primary activity will be to seek to develop clients for our products and services and, consequently, our sales. If we succeed in developing clients for our products and services and generating sufficient sales, we will become profitable. We cannot guarantee that this will ever occur. Our plan is to build our company in any manner which will be successful.

**Off-Balance Sheet Arrangements**

We have no off-balance sheet arrangements with any party.

## **Critical Accounting Policies**

Our discussion and analysis of results of operations and financial condition are based upon our financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America. The preparation of these consolidated financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities, sales and expenses, and related disclosure of contingent assets and liabilities. We evaluate our estimates on an ongoing basis, including those related to provisions for uncollectible accounts receivable, inventories, valuation of intangible assets and contingencies and litigation. We base our estimates on historical experience and on various other assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions.

We have identified the following policies below as critical to our business and results of operations.

Revenue is recognized on an accrual basis as earned under contract terms, the product or service price to the client is fixed or determinable, and collectibility is reasonably assured. More specifically, revenue is recognized when ordered products are shipped, and any corresponding consulting and design services have been rendered. Services performed under contract, which may vary in length, are recognized on an ongoing basis over the life of the contract as services are performed. Our consulting service contracts generally allow either party to terminate the contract upon reasonable notice.

General and administrative costs include those costs allocated to the ongoing expenditures of running our business including in general such items as office overhead, professional fees and management compensation.

For further discussion on the application of these and other accounting policies, see Note 1 to the accompanying audited financial statements for the period ended September 30, 2008, included elsewhere in this document. Our reported results are impacted by the application of the following accounting policies, certain of which require management to make subjective or complex judgments. These judgments involve making estimates about the effect of matters that are inherently uncertain and may significantly impact quarterly or annual results of operations. For all of these policies, management cautions that future events rarely develop exactly as expected, and the best estimates routinely require adjustment. Specific risks associated with these critical accounting policies are described in the following paragraphs.

### **Use of Estimates in the Preparation of Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

We have had revenue during the period ended June 30, 2009. Anticipated future operating revenue will come from art consulting, marketing and agent representation services provided to individuals whom are in the business of selling art. Such revenues will be recorded as the art services are performed.

Secondarily, and as an adjunct to our primary purpose, we also earn revenue from the sale of art and interior design products. We anticipate that the sale of products will primarily be to our artist clients but may also incidentally be to the general public.

### **Plan of Operation for November 1, 2008 to December 31, 2009.**

We do not expect that our business will be seasonal with nearly all revenue generated throughout the year.

## Financial Position

At June 30, 2009, we had no commitments for capital expenditures. In June 2008, Spyglass Investment Partnership agreed to provide operating capital in the form of a loan of \$250,000 to cover operating expenses. The loan matured on May 31, 2009, and we entered into a new loan. This promissory note is under the same terms and conditions and same amount as the prior promissory note with Spyglass. This loan is evidenced by an unsecured promissory note which is due May 31, 2010. It should be noted that Spyglass is under no obligation to lend us funds under the term of the note. Management estimates it will take between \$10,000 and \$20,000 in gross profit each fiscal year to fund operations. Since we have a limited operating history, it is uncertain whether revenue from operations will be sufficient to cover our operating expenses. We have no firm commitment for funding after 2010. If we are unable to raise funds to cover any operating deficit after May 31, 2010, our business may fail.

## Trends

There are no known trends, events or uncertainties that have had or that are reasonably expected to have a material impact on the net sales or revenues or income from our operations. Our management has not made any commitments, which will require any material financial resources.

## Business

### Business Development

Art Dimensions is a wholly-owned subsidiary of Art Design, Inc. ("ATDN"). On August 21, 2009, the directors of ATDN approved, subject to the effectiveness of a registration with the Securities and Exchange Commission, a spin-off to ATDN shareholders of record as of October 30, 2009 (the "Record Date"), on a pro rata basis, with one share each of ART DIMENSIONS, Inc. to be issued for each ten shares issued and outstanding of common stock owned by such ATDN shareholders as of the Record Date. Since ATDN's business is related to the current activities of Art Dimensions, the ATDN directors decided it was in the best interest of ATDN and Art Dimensions and ATDN's shareholders to spin-off Art Dimensions to minimize any potential of conflict of interest by more clearly focusing each company on their own, individual business plans. Also, the management of Art Design, Inc. originally thought that the two companies would operate in a more closely-related manner. However, management of Art Design, Inc. now believes that the companies have distinct business plans and should not be directly tied together in order to maximize the potential success of both. ATDN's business is primarily the sale of products with service and consulting as ancillary components. On the other hand, Art Dimensions business is to primarily service and consulting with the sale of products as an ancillary component. To date, however, all of our revenue has come solely from the sale of products.

The shares of Art Dimensions are owned by ATDN, who will distribute the Art Dimensions shares once the Form S-1 is effective with the Securities and Exchange Commission. The shares will be distributed by Corporate Stock Transfer, which acts as our transfer agent.

The business of Art Dimensions is to provide art consulting and marketing services and advise or represent individuals whom are in the business of creating, producing or selling art. Secondly, and as an adjunct to our primary purpose, we also earn revenue from the sale of art and interior design products. To date, however, all of our revenue has come solely from the sale of products. We anticipate that the sale of products will primarily be to our artist clients but may also incidentally be to the general public. Most successful artists do not understand the nuances of business of art. We expect to fill the void by helping artists place themselves in the best position to successfully reap the maximum rewards possible from their artistic talents by relying on Art Dimensions to advise them on marketing, business development and business negotiation. We currently have operations.

On June 1, 2008, an organization named Spyglass Investment Partnership ("Spyglass ") agreed to provide operating capital in the form of a loan of \$250,000 to cover operating expenses. The loan matured on May 31, 2009, and we entered into a new loan. This promissory note is under the same terms and conditions and same amount as the prior promissory note with Spyglass. This loan is evidenced by an unsecured promissory note which is due May 31, 2010. It should be noted that Spyglass is under no obligation to lend us funds under the term of the note.

We have issued a total of 300,000 warrants to Spyglass, exercisable at a price of \$0.001 per share subject to adjustment, for a period of five years from the date of issuance. These warrants were issued as an additional inducement for Spyglass to loan us \$250,000. The warrants are subject to registration rights.

Our principal executive offices are located at 3636 S. Jason Street, Englewood, Colorado 80110. Our telephone number is (303) 781-7820. We have no website.

## **Business**

Art Dimensions provides art consulting and marketing services and advises or represent individuals who are in the business of creating, producing or selling art. Secondly, and as an adjunct to our primary purpose, we also earn revenue from the sale of art and interior design products. To date, however, all of our revenue has come solely from the sale of products. We anticipate that the sale of products will primarily be to our artist clients but may also incidentally be to the general public. Our business plan is provide both services and products to our clients. We provide art consulting, marketing services, and representation to artists, as well as to sell them or their clients interior design products. Interior design products are readily available from a number of sources. We do not rely upon any single supplier. We estimate that we must generate between \$10,000 and \$20,000 in gross profit in any fiscal year to be profitable. These operating costs include insurance, taxes, utilities, maintenance, contract services and all other costs of operations. However, the operating costs and expected revenue generation are difficult to predict. We expect to generate revenues in the next twelve months from operations using referrals from ATDN and unrelated individuals and entities that associate with or work with individuals in the business of creating, producing or selling art. Since there can be no assurances that revenues will be sufficient to cover operating costs for the foreseeable future, it may be necessary to raise additional funds. Due to our limited operating history, raising additional funds may be difficult. In June 2008, an organization named Spyglass agreed to provide operating capital in the form of a loan of \$250,000 to cover operating expenses. The loan matured on May 31, 2009, and we entered into a new loan. This loan is evidenced by an unsecured promissory note which is due May 31, 2010. It should be noted that Spyglass is under no obligation to lend us funds under the term of the note. If we are unable to raise funds to cover any operating deficit after May 31, 2010, our business may fail.

We generated revenues during the period ended June 30, 2009. We plan to continue to increase our revenues with the addition of additional clients and projects. We have no definitive agreements in place at this time for the generation of revenues, however.

The consulting and marketing services we provide to artists includes, but are not limited to the following business activities such as: development of a business plan and/or marketing plan; website analysis of the artist's site; how an artist should present oneself and his/her art; how to price art for sale/exhibition; pricing art for sale; critical essay for an exhibition catalogue; write/rewrite of an artist statement; provide custom content for an artist or gallery website and provide seminars and lectures on business aspects of art. The business representation services we provide to artists includes but not limited to: contract review and/or negotiation and mediation and dispute resolution. The consulting and marketing services we provide to non-artists includes the following types of activities or tasks: advice on whether to buy or sell a work of art; advice on how to develop a collection; consulting on estate or inheritance issues; expert witness testimony; assistance with fundraisers or charity events; seminars and lectures on art business issues; critical essay for an exhibition or collection catalogue and estate planning for art.

We are growing our business in the following manner. We market our services in a number of different forums. We attend different gatherings where artists and non-artist congregate such as trade shows, auctions and exhibitions. We also market our services via the internet and at events and activities sponsored by ATDN. Other sales channels include print media focused on art or artists or art collectors. We also market our services via direct sales campaigns to artists and non-artists alike. We also believe that we must provide a high level of service for our customers. We believe that it is our responsibility to make certain that our products and services are satisfying for our customers.

## **Operations, Management and Employees**

Our plan is to concentrate our operations in the Denver, Colorado metropolitan area and online through a website, which we will eventually develop. We currently do not have a website.

We have two part-time employees. As we expand, we intend to hire employees. However, we have no present plans to do so.

## **Marketing and Promotion**

We generate revenues in the next twelve months from our operations using referrals from ATDN and unrelated individuals and entities that operate in the art consulting and artist representation business. We also market through direct contact with prospective customers. We also use general solicitation of customers through various forms of media advertising, including, but not limited to, print media and the internet. We have no sales representatives who solicit potential clients. We have not yet fully developed our marketing program and do not know the specific cost of such a program, although we believe that it will be expensive.

## **Patents and Trademarks**

We do not currently have any patent or trademark protection. If we determine it is feasible to file for such trademark protection, we still have no assurance that doing so will prevent competitors from using the same or similar names, marks, concepts or appearance.

## **Competition**

We have a limited operating history and, therefore, will have inherent difficulty competing in the art consulting, marketing and business representation business. Our performance depends, in large part, on our ability to engage with successful artists to perform consulting and marketing services and advise or represent individuals whom are in the business of creating, producing or selling art. The art consulting business is highly fractured with respect to price and services offered. There are a handful of competitors that represent the very successful artists. Many of these firms are well-established, including national, regional and local organizations possessing substantially greater financial, marketing, personnel and other resources than we do. There can be no assurance that we will be able to respond to various competitive factors affecting the art industry and be able to attract and advise our clients accordingly. There is very little competition for up and coming artists, but the demand for consulting, marketing and agent representation services is hard to gauge. We believe that this market is underserved, but most artists are not used to treating their vocation as a business and may not believe they need our services. If we are unable to develop an economical model to serve this market we will not be profitable. We cannot guarantee that we will be able to successfully compete in the highly competitive high-end or poorly served low-end markets. We cannot expect to be a significant factor in the collectibles field in the foreseeable future.

## **Effect of Governmental Regulations: Compliance with Environmental Laws**

We do not believe that we are subject to any material government or industry regulation.

## **Property**

We currently use the offices of ATDN. We plan to occupy separate office facilities and obtain office furniture and equipment after the spin-off. We own no real estate nor have plans to acquire any real estate.

## Legal Proceedings

We are not a party to any material legal proceedings, nor is our property the subject of any material legal proceeding.

## Management

### Directors, executive officers and key employees

<u>Name:</u>	<u>Age</u>	<u>Position:</u>
Rebecca Gregarek	52	President and Director
Kathy Sheehan	44	Secretary-Treasurer and Director

Rebecca Gregarek was appointed the President and a Director of our company on January 29, 2008. She has been involved in the interior design business in various capacities since 1975. She has been a Director of ATDN since May, 2007. From 2005 to the present, she has also been an Interior Design Consultant with By Design Group, Englewood, Colorado. From 2001-2005, she was associated with Home Builders Flooring, LLC- HBF Designs, Denver, Colorado. This group worked at the Shea Design Center in Highlands Ranch, Colorado to develop custom window Coverings and after-market sales for new home buyers. She oversaw a sales team in training and developing marketing and advertising strategies. Her group won the JD Powers Award for customer satisfaction for 2001, 2002 and 2003. Ms. Gregarek does not hold an academic degree but attended Arapahoe Community College, with courses in Interior Design. She is a Certified Window Fashion Designer and a member of American Society of Interior Designers. She will devote approximately 20 hours per month to carry out her responsibilities for us and approximately 10 hours per month to carry out her duties as a member of the ATDN Board of Directors.

Kathy Sheehan has been the Secretary-Treasurer, Chief Financial Officer and a Director of our company since inception January 29, 2008. She has been the President Chief Executive Officer, Treasurer, Chief Financial Officer and a Director of ATDN. since inception in January, 2002. She has also been the Chief Financial Officer, director and principal owner of Accessory Warehouse, Inc., a private company in the wholesale art framing manufacturing and home furnishing warehouse business, located in Denver, Colorado, from 1992 to the present. She attended Front Range Community College from 1980 to 1983. She has completed the Dale Carnegie Leadership Course. She will devote a minimum of 10 hours per month to our operations and approximately 40 hours per month to carry out her duties as an officer and director of ATDN..

Neither can be considered to be an independent director. We do not presently have the resources to hire one or more independent directors but plan to do so as soon as we are able.

### Committees of the Board of Directors

Currently, we do not have any committees of the Board of Directors.

### Director and Executive Compensation

No compensation has been paid and no stock options granted to any officer or director in the last three fiscal years.

### Employment Agreements

We have no written employment agreements with our executive officer.



## Equity Incentive Plan

We have not adopted an equity incentive plan, and no stock options or similar instruments have been granted to any of our officers or directors.

## Indemnification and Limitation on Liability of Directors

Our Articles of Incorporation limit the liability of our directors to the fullest extent permitted by Colorado law. Specifically, our directors will not be personally liable to our company or any of its shareholders for monetary damages for breach of fiduciary duty as directors, except liability for (i) any breach of the director's duty of loyalty to the corporation or its shareholders; (ii) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; (iii) voting for or assenting to a distribution in violation of Colorado Revised Statutes Section 7-106-401 or the articles of incorporation if it is established that the director did not perform his duties in compliance with Colorado Revised Statutes Section 7-108-401, provided that the personal liability of a director in this circumstance shall be limited to the amount of distribution which exceeds what could have been distributed without violation of Colorado Revised Statutes Section 7-106-401 or the articles of incorporation; or (iv) any transaction from which the director directly or indirectly derives an improper personal benefit. Nothing contained in the provisions will be construed to deprive any director of his right to all defenses ordinarily available to the director nor will anything herein be construed to deprive any director of any right he may have for contribution from any other director or other person.

At present, there is no pending litigation or proceeding involving any of our directors, officers, employees or agents where indemnification will be required or permitted. Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to our directors, officers and controlling persons pursuant to the foregoing provisions, or otherwise, we have been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable.

## Certain Relationships and Related Transactions

On June 1, 2008, an organization named Spyglass Investment Partnership ("Spyglass") agreed to provide operating capital in the form of a loan of \$250,000 to cover operating expenses. The husband of Mrs. Gregarek, our President, David Gregarek, is an owner of Spyglass. The loan matured on May 31, 2009, and we entered into a new loan. This loan is evidenced by an unsecured promissory note which was due May 31, 2009. The transaction was reviewed and approved by our director, Mrs. Sheehan, who has no interest in Spyglass. At June 30, 2009 no amounts had been borrowed by us under this agreement, nor is the lending party under any binding obligation to lend to us.

We issued have a total of 300,000 warrants to Spyglass, exercisable at a price of \$0.001 per share subject to adjustment, for a period of five years from the date of issuance. These warrants were issued as an additional inducement for Spyglass to loan us \$250,000. The warrants are subject to registration rights. The husband of Mrs. Gregarek, our President, David Gregarek, is an owner of Spyglass. We have not received anything else of value from Mr. Gregarek, directly or indirectly, and have no plans to receive anything else.

Currently, ATDN controls us because it owns 100% of our issued and outstanding shares of common stock. Once the spin-off distribution is affected, Rebecca Gregarek, our President, and , David Gregarek, her spouse, and an owner of Spyglass will own approximately 45.2% of our issued and outstanding shares of common stock, after giving effect to the exercise of the 300,000 warrants held by Spyglass. Todd Sheehan and Kathy Sheehan, will own and control 515,000 shares of stock thereby controlling approximately 37.3% of our issued and outstanding shares of common stock. As a group, these individuals will own approximately 82.5% of our issued and outstanding shares of common stock.

We use the offices of ATDN. No expense provision for this use has been provided since it has been determined that it is immaterial.

## Principal Stockholders

The following table sets forth, as of June 30, 2009, information regarding the anticipated future ownership of our common stock after the spin-off by:

- \* persons who own more than 5% of our common stock;
- \* each of our directors and each of our executive officers; and
- \* all directors and executive officers as a group.

We had 2,000,000 shares issued and outstanding as of June 30, 2009. The following table reflects our stock ownership assuming the completion of the spin-off of our shares to the shareholders of record of ATDN declared October 30, 2009 to be effective November 5, 2009. Each person has sole voting and investment power with respect to the shares shown, except as noted. In connection with the spin-off, we estimate that ATDN will issue approximately 1,082,060 shares to ATDN shareholders. As a result, ATDN will cancel and return to authorized shares a total of approximately 917,940 shares, giving the ATDN shareholders one hundred percent ownership of us. However, because fractional shares may result, we will not know the final share numbers until October 30, 2009, the record date of the transaction. For the purposes of this table, we have used 1,382,060 shares as the total issued and outstanding, to include the Spyglass warrants.

Name and Address of Beneficial Owner	No. of Common Shares	Percentage of Ownership
Todd and Kathy Sheehan <sup>(1)</sup> 3636 S. Jason Street Englewood, CO 80110	515,000	37.3%
Rebecca Gregarek <sup>(2)</sup> 3636 S. Jason Street Englewood, CO 80110	625,000	45.2%
All Officers and Directors as a Group (two persons) <sup>(3)</sup>	1,140,000	82.5%

<sup>(1)</sup> Kathy and Todd Sheehan are husband and wife. Kathy Sheehan owns 2,550,000 shares of record of ATDN. Todd Sheehan owns 2,450,000 shares of record of ATDN. The minor children of Mr. and Mrs. Sheehan own a total of 150,000 shares of record of ATDN.

<sup>(2)</sup> Rebecca Gregarek owns 3,200,000 shares of record of ATDN. Her husband, David, owns 100,000 shares of record of ATDN. Her minor child owns 50,000 shares of record of ATDN. Her adult child owns 50,000 shares of record of ATDN, for which she disclaims beneficial ownership. Her husband, David, is a part owner of Spyglass, which has loaned funds to us and which has a warrant to purchase 300,000 shares of our common stock, which is included in this table.

<sup>(3)</sup> Shares held by all officers and directors as a group are also being beneficially held by other individuals.

## Federal Income Tax Considerations

### General

The following discusses U.S. federal income tax consequences of the spin-off transactions to ATDN stockholders who hold ATDN common stock as a capital asset. The discussion which follows is based on the Internal Revenue Code, Treasury Regulations issued under the Internal Revenue Code, and judicial and administrative interpretations of the Code, all as in effect as of the date of this Prospectus, all of which are subject to change at any time, possibly with retroactive effect. This summary is not intended as a complete description of all tax consequences of the spin-off, and in particular may not address U.S. federal income tax considerations applicable to ATDN stockholders who are subject to special treatment under U.S. federal income tax law. Stockholders subject to special treatment include, for example:

- \* foreign persons (for income tax purposes, a non-U.S. person is a person who is not a citizen or a resident of the United States, or an alien individual who is a lawful permanent resident of the United States, or meets the substantial presence residency test under the federal income tax laws, or a corporation, partnership or other entity that is not organized in or under the laws of the United States or any state thereof or the District of Columbia),
- \* financial institutions,
- \* dealers in securities,
- \* traders in securities who elect to apply a market-to-market method of accounting,
- \* insurance companies,
- \* tax-exempt entities,
- \* holders who acquire their shares pursuant to the exercise of employee stock options or other compensatory rights, and
- \* holders who hold ATDN common stock as part of a hedge, straddle, conversion or constructive sale.

Further, no information is provided in this Prospectus with respect to the tax consequences of the spin-off under applicable foreign or state or local laws.

ATDN stockholders are urged to consult with their tax advisors regarding the tax consequences of the spin-off to them, as applicable, including the effects of U.S. federal, state, local, foreign and other tax laws.

We believe that the distribution will not qualify as a tax-free distribution because we do not believe it meets the requirements of Section 355 of the Code.

Based upon the assumption that the spin-off fails to qualify as a tax-free distribution under Section 355 of the Code, then each ATDN stockholder receiving our shares of common stock in the spin-off generally would be treated as if such stockholder received a taxable distribution in an amount equal to the fair market value of our common stock when received. This would result in:

- \* a dividend to the extent paid out of ATDN's current and accumulated earnings and profits at the end of the year in which the spin-off occurs; then
- \* a reduction in your basis in ATDN common stock to the extent that the fair market value of our common stock received in the spin-off exceeds your share of the dividend portion of the distribution referenced above; and then
- \* gain from the sale or exchange of ATDN common stock to the extent the amount received exceeds the sum of the portion taxed as a dividend and the portion treated as a reduction in basis.
- \* each shareholder's basis in our common stock will be equal to the fair market value of such stock at the time of the spin-off. If a public trading market for our common stock develops, we believe that the fair market value of the shares will be equal to the public trading price of the shares on the distribution date. However, if a public trading market for our shares does not exist on the distribution date, other criteria will be used to determine fair market value, including such factors as recent transactions in our shares, our net book value and other recognized criteria of value.

Following completion of the distribution, information with respect to the allocation of tax basis among ATDN and our common stock will be made available to the holders of ATDN common stock.

### **Back-up Withholding Requirements**

U.S. information reporting requirements and back-up withholding may apply with respect to dividends paid on and the proceeds from the taxable sale, exchange or other disposition of our common stock unless the stockholder:

- \* is a corporation or comes within certain other exempt categories and, when required, demonstrates these facts; or
- \* provides a correct taxpayer identification number, certifies that there has been no loss of exemption from back-up withholding and otherwise complies with applicable requirements of the back-up withholding rules.

A stockholder who does not supply ATDN with his, her or its correct taxpayer identification number may be subject to penalties imposed by the I.R.S. Any amount withheld under these rules will be creditable against the stockholder's federal income tax liability. Stockholders should consult their tax advisors as to their qualification for exemption from back-up withholding and the procedure for obtaining such exemption. If information reporting requirements apply to the stockholder, the amount of dividends paid with respect to the stockholder's shares will be reported annually to the I.R.S. and to the stockholder.

### **Federal Securities Laws Consequences**

Of the 1,082,060 shares of Art Dimensions common stock distributed to ATDN stockholders in the spin-off, all 1,082,060 shares will be freely transferable under the act, except for those securities received by persons who may be deemed to be affiliates of Art Dimensions under Securities Act rules. Persons who may be deemed to be affiliates of Art Dimensions after the spin-off generally include individuals or entities that control, are controlled by or are under common control with Art Dimensions, such as our directors and executive officers.

Persons who are affiliates of Art Dimensions generally will be permitted to sell their shares of Art Dimensions common stock received in the spin-off only pursuant to Rule 144 under the Securities Act. However, because the shares received in the spin-off are not restricted securities, the holding period requirement of Rule 144 will not apply. As a result, Art Dimensions common stock received by Art Dimensions affiliates pursuant to the spin-off may be sold if certain provisions of Rule 144 under the Securities Act are complied with (e.g., the amount sold within a three-month period does not exceed the greater of one percent of the outstanding Art Dimensions common stock or the average weekly trading volume for Art Dimensions common stock during the preceding four-week period, and the securities are sold in "broker's transactions" and in compliance with certain notice provisions under Rule 144).

### **Description of Securities**

We are authorized to issue up to 50,000,000 shares of no par value common stock and 1,000,000 shares of preferred stock, to have such par value as may be determined from time to time. As of June 30, 2009, 2,000,000 shares of Common Stock and no shares of preferred stock were issued and outstanding. Following the spin-off, we believe that there will be approximately one hundred stockholders of record, based upon the number of record holders of ATDN common shares as of the record date. The shares of Art Dimensions are owned by ATDN, who will distribute the Art Dimensions shares once the Form S-1 is effective with the Securities and Exchange Commission. The shares will be distributed by Corporate Stock Transfer, which acts as our transfer agent.

### **Common Stock**

The holders of common stock are entitled to one vote for each share held. The affirmative vote of a majority of votes cast at a meeting which commences with a lawful quorum is sufficient for approval of most matters upon which shareholders may or must vote, including the questions presented for approval or ratification at the Annual Meeting. However, amendment of the articles of incorporation require the affirmative vote of a majority of the total voting power for approval. Common shares do not carry cumulative voting rights, and holders of more than 50% of the common stock have the power to elect all directors and, as a practical matter, to control the company. Holders of common stock are not entitled to preemptive rights, and the common stock may only be redeemed at our election.

### **Preferred Stock**

We are authorized to issue up to 1,000,000 shares of preferred stock. Our preferred shares have such par value as may be determined from time to time and are entitled to such, rights, references and limitations as determined by our board of directors. At the present time, no rights, preferences or limitations have been established for our preferred shares.

Although we currently do not have any plans to issue shares of preferred stock or to designate any series of preferred stock, there can be no assurance that we will not do so in the future. As a result, we could authorize the issuance of a series of preferred stock which would grant to holders preferred rights to our assets upon liquidation, the right to receive dividend coupons before dividends would be declared to common stockholders, and the right to the redemption of such shares, together with a premium, prior to the redemption to common stock. Our common stockholders have no redemption rights. In addition, our Board could issue large blocks of voting stock to fend off unwanted tender offers or hostile takeovers without further stockholder approval.

#### **Warrants**

We have issued a total of 300,000 warrants to Spyglass , exercisable at a price of \$0.001 per share subject to adjustment, for a period of five years from the date of issuance. These warrants were issued as an additional inducement for Spyglass to loan us \$250,000. The warrants are subject to registration rights.

We issued have a total of 50,000 warrants to David Wagner & Associates, P.C. , exercisable at a price of \$0.001 per share subject to adjustment, for a period of five years from the date of issuance. These warrants were issued as an additional legal fee to our law firm. The warrants are subject to registration rights.

#### **Options**

We have not issued any options or other derivative securities.

#### **Transfer Agent**

The stock transfer agent for our securities is Corporate Stock Transfer of Denver, Colorado. Their address is 3200 Cherry Creek Drive South, Suite 430, Denver, Colorado 80209. Their phone number is (303) 282-4800.

#### **Reports to Stockholders**

We will to furnish annual reports to stockholders which will include audited financial statements reported on by our independent certified public accountants. In addition, we will provide unaudited quarterly or other interim reports to stockholders to fulfill the reporting requirements under the Securities Exchange Act of 1934, as amended.

#### **Legal Matters**

The law firm of David Wagner & Associates, P.C. of Greenwood Village, Colorado has passed upon the validity of the shares being offered and certain other legal matters and is representing us in connection with this offering. After the spin-off, an affiliate of this firm will own 20,000 shares of our common stock. We also issued have a total of 50,000 warrants to David Wagner & Associates, P.C. , exercisable at a price of \$0.001 per share subject to adjustment, for a period of five years from the date of issuance. The warrants are subject to registration rights.

### **Experts**

The financial statements of Art Dimensions as of and for the periods ended December 31, 2008 and June 30, 2009 included herein and elsewhere in the Registration Statement have been audited by Ronald R. Chadwick, P.C. independent certified public accountants, to the extent set forth in their report appearing herein and elsewhere in the Registration Statement. Such financial statements have been so included in reliance upon the report of such firm given upon their authority as experts in auditing and accounting.

### **Where You Can Find More Information**

You may read and copy any document we file at the Commission's Public Reference Room in Washington, D.C. The Public Reference Room is located in Room 1580, 100 F Street N.E., Washington, D.C. 20549. Please call the Commission at 1-800-SEC-0330 for further information on the Public Reference Rooms. You can also obtain copies of our Commission filings by going to the Commission's website at <http://www.sec.gov>.

We have filed with the Commission a Registration Statement on Form S-1 to register the shares of our common stock to be distributed in the spin-off. This prospectus is part of that Registration Statement and, as permitted by the Commission's rules, does not contain all of the information set forth in the Registration Statement. For further information about our company or our common stock, you may refer to the Registration Statement and to the exhibits filed as part of the Registration Statement.

We are not currently subject to the informational filing requirements of the Exchange Act. However, as a result of this offering, we will become subject to these requirements and will file periodic reports, including annual reports containing audited financial statements, reports containing unaudited interim financial statements, quarterly and special reports, proxy statements and other information with the Commission. We will provide without charge to each person who receives this prospectus, copies of our reports and other information which we file with the Commission. Your request for this information should be directed to our President, Rebecca Gregarek, at our corporate office in Denver, Colorado. You can also review this information at the public reference rooms of the Commission and on the Commission's website as described above.

**ART DIMENSIONS, INC.**

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**FINANCIAL STATEMENTS**  
**with**

**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

**December 31, 2008 &**  
**June 30, 2009 (Unaudited)**

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**ART DIMENSIONS, INC.**  
**(A Development Stage Company)**  
**Financial Statements**

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RONALD R. CHADWICK, P.C.  
Certified Public Accountant  
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Aurora, Colorado 80014  
Telephone (303) 306-1967  
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**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

Board of Directors  
Art Dimensions, Inc.  
Denver, Colorado

I have audited the accompanying balance sheet of Art Dimensions, Inc. (a development stage company) as of December 31, 2008, and the related statements of operations, stockholders' equity and cash flows for the period from January 29, 2008 (inception) through December 31, 2008. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Art Dimensions, Inc. as of December 31, 2008, and the results of its operations and its cash flows for the period from January 29, 2008 (inception) through December 31, 2008 in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 6 to the financial statements the Company has suffered a loss from operations and has a stockholders' deficit that raise substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 6. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Aurora, Colorado  
August 18, 2009

/s/ Ronald R. Chadwick, P.C.  
RONALD R. CHADWICK, P.C.

**ART DIMENSIONS, INC.**  
**(A Development Stage Company)**  
**BALANCE SHEETS**

	<u>Dec. 31, 2008</u>	<u>June 30, 2009</u> <u>(Unaudited)</u>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash	\$ 2,127	\$ 736
Accounts receivable	-	59,750
<b>Total current assets</b>	<u>2,127</u>	<u>60,486</u>
<b>Total Assets</b>	<u>\$ 2,127</u>	<u>\$ 60,486</u>
<b>LIABILITIES &amp; STOCKHOLDERS' EQUITY</b>		
<b>Current liabilities</b>		
Related party payables	\$ 3,309	\$ 65,059
<b>Total current liabilities</b>	<u>3,309</u>	<u>65,059</u>
<b>Total Liabilities</b>	<u>3,309</u>	<u>65,059</u>
<b>Stockholders' Equity</b>		
Preferred stock, no par value; 1,000,000 shares authorized; no shares issued and outstanding	-	-
Common stock, no par value; 50,000,000 shares authorized; 2,000,000 shares issued and outstanding	2,000	2,000
Additional paid in capital	3,407	3,407
Deficit accumulated during the dev. stage	<u>(6,589)</u>	<u>(9,980)</u>
<b>Total Stockholders' Equity</b>	<u>(1,182)</u>	<u>(4,573)</u>
<b>Total Liabilities and Stockholders' Equity</b>	<u>\$ 2,127</u>	<u>\$ 60,486</u>

The accompanying notes are an integral part of the financial statements.

**ART DIMENSIONS, INC.**  
**(A Development Stage Company)**  
**STATEMENTS OF OPERATIONS**

	Period From Jan. 29, 2008 (Inception) Through Dec. 31, 2008	Period From Jan. 29, 2008 (Inception) Through June 30, 2008 (Unaudited)	Six Months Ended June 30, 2009 (Unaudited)	Period From Jan. 29, 2008 (Inception) Through June 30, 2009 (Unaudited)
Sales - net of returns	\$ 87,861	\$ 55,073	\$ 59,750	\$ 147,611
Cost of goods sold - related party	84,942	53,500	59,750	144,692
Gross profit	2,919	1,573	-	2,919
Operating expenses:				
Compensatory equity issuances	5,407	5,407	-	5,407
General and administrative	4,101	41	3,391	7,492
	9,508	5,448	3,391	12,899
Gain (loss) from operations	(6,589)	(3,875)	(3,391)	(9,980)
Other income (expense):				
	-	-	-	-
Income (loss) before provision for income taxes	(6,589)	(3,875)	(3,391)	(9,980)
Provision for income tax	-	-	-	-
<b>Net income (loss)</b>	<b>\$ (6,589)</b>	<b>\$ (3,875)</b>	<b>\$ (3,391)</b>	<b>\$ (9,980)</b>
<b>Net income (loss) per share</b> (Basic and fully diluted)	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>
Weighted average number of common shares outstanding	2,000,000	2,000,000	2,000,000	2,000,000

The accompanying notes are an integral part of the financial statements.

**ART DIMENSIONS, INC.**  
**(A Development Stage Company)**  
**STATEMENTS OF STOCKHOLDERS' EQUITY**

	Common Stock		Paid In	Deficit	Stock-
	Shares	Amount No Par Value	Capital	Accumulated During The Development Stage	holders' Equity
Balances at Jan. 29, 2008 (Inception)	-	\$ -	\$ -	\$ -	\$ -
Compensatory stock issuance - January 29, 2009 shares issued for formation services at service value	2,000,000	2,000			2,000
Compensatory warrant issuances - January 29, 2009 shares issued for consulting services at service value			3,407		3,407
Net income (loss) for the period				(6,589)	(6,589)
Balances at Dec. 31, 2008	2,000,000	\$ 2,000	\$ 3,407	\$ (6,589)	\$ (1,182)
Net income (loss) for the period				(3,391)	(3,391)
Balances at June 30, 2009	2,000,000	\$ 2,000	\$ 3,407	\$ (9,980)	\$ (4,573)

The accompanying notes are an integral part of the financial statements.

**ART DIMENSIONS, INC.**  
**(A Development Stage Company)**  
**STATEMENTS OF CASH FLOWS**

	Period From Jan. 29, 2008 (Inception) Through Dec. 31, 2008	Period From Jan. 29, 2008 (Inception) Through June 30, 2008 (Unaudited)	Six Months Ended June 30, 2009 (Unaudited)	Period From Jan. 29, 2008 (Inception) Through June 30, 2009 (Unaudited)
<b>Cash Flows From Operating Activities:</b>				
Net income (loss)	\$ (6,589)	\$ (3,875)	\$ (3,391)	\$ (9,980)
Adjustments to reconcile net loss to net cash provided by (used for) operating activities:				
Accounts receivable	-	-	(59,750)	(59,750)
Related party payables	3,309		61,750	65,059
Compensatory stock issuances	2,000	2,000		2,000
Compensatory warrant issuances	3,407	3,407		3,407
<b>Net cash provided by (used for) operating activities</b>	<u>2,127</u>	<u>1,532</u>	<u>(1,391)</u>	<u>736</u>
<b>Cash Flows From Investing Activities:</b>				
	-	-	-	-
<b>Net cash provided by (used for) investing activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued On Following Page)

The accompanying notes are an integral part of the financial statements.

**ART DIMENSIONS, INC.**  
**(A Development Stage Company)**  
**STATEMENTS OF CASH FLOWS**

(Continued From Previous Page)

	Period From Jan. 29, 2008 (Inception) Through Dec. 31, 2008	Period From Jan. 29, 2008 (Inception) Through June 30, 2008 (Unaudited)	Six Months Ended June 30, 2009 (Unaudited)	Period From Jan. 29, 2008 (Inception) Through June 30, 2009 (Unaudited)
<b>Cash Flows From Financing Activities:</b>				
	-	-	-	-
<b>Net cash provided by (used for)</b>				
<b>financing activities</b>	-	-	-	-
<b>Net Increase (Decrease) In Cash</b>	2,127	1,532	(1,391)	736
<b>Cash At The Beginning Of The Period</b>	-	-	2,127	-
<b>Cash At The End Of The Period</b>	<u>\$ 2,127</u>	<u>\$ 1,532</u>	<u>\$ 736</u>	<u>\$ 736</u>

Schedule Of Non-Cash Investing And Financing Activities

In 2008 the Company issued 2,000,000 common shares to its parent corporation for formation stage consulting services valued at \$2,000, and issued 350,000 common stock purchase warrants for consulting services valued at \$3,407.

Supplemental Disclosure

Cash paid for interest	\$ -	\$ -	\$ -	\$ -
Cash paid for income taxes	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of the financial statements.

**ART DIMENSIONS, INC.**  
**(A Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2008 and June 30, 2009 (Unaudited)**

**NOTE 1. ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Art Dimensions, Inc. (the "Company"), was incorporated in the State of Colorado on January 29, 2008. The Company is a wholly owned subsidiary of Art Design, Inc., and was formed to provide art consulting and marketing services and advise or represent individuals who are in the business of creating, producing and selling art. While the Company intends to provide consulting and marketing services in the future, the Company's business to date has consisted solely of selling pieces of art.

Interim financial statements

The unaudited interim financial statements at June 30, 2008 and 2009 include all adjustments that, in the opinion of management are necessary to make the financial statements not misleading.

Cash and cash equivalents

The Company considers all highly liquid investments with an original maturity of three months or less as cash equivalents.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income tax

The Company accounts for income taxes under Statement of Financial Accounting Standards No. 109 ("SFAS 109"). Under SFAS 109 deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss carryforwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Net income (loss) per share

The net income (loss) per share is computed by dividing the net income (loss) by the weighted average number of shares of common outstanding. Warrants, stock options, and common stock issuable upon the conversion of the Company's preferred stock (if any), are not included in the computation if the effect would be anti-dilutive and would increase the earnings or decrease loss per share. The Company's weighted average shares of 2,000,000 as reported on the Statements of Operations for the periods from January 29, 2008 (inception) through December 31, 2008 and for the six months ended June 30, 2009 do not include 350,000 common shares issuable under warrants outstanding as inclusion of those shares would be anti-dilutive.



**ART DIMENSIONS, INC.**  
**(A Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2008 and June 30, 2009 (Unaudited)**

**NOTE 1. ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):**

**Inventories**

Inventories, consisting of finished art pieces and art design work in process, are stated at the lower of cost or market (first-in, first-out method). Costs capitalized to inventory include the purchase price of materials, transportation costs, labor and design costs, and any other expenditures incurred in bringing art pieces to the point of sale and putting them in saleable condition. Costs of good sold include inventory costs for those items sold during the period.

**General and administrative costs**

General and administrative costs include those costs allocated to the ongoing expenditures of running the Company's business including in general such items as office overhead, professional fees and management compensation.

Revenue recognition

Revenue is recognized on an accrual basis as earned under contract terms, the product or service price to the client is fixed or determinable, and collectibility is reasonably assured. More specifically, revenue is recognized when ordered products are shipped, and any corresponding consulting and design services have been rendered. Services performed under contract, which may vary in length, are recognized on an ongoing basis over the life of the contract as services are performed. Billings are presented to clients for time spent as opposed to being fixed price, with billing rates and product prices agreed upon in advance of work performance or product shipment. Any partial up-front payments received under contract are recorded as a deposit liability until such time as services required under the contract are performed. The Company's consulting service contracts generally allow either party to terminate the contract upon reasonable notice.

Property and equipment

Property and equipment are recorded at cost and depreciated under the straight line method over each item's estimated useful life.

Financial Instruments

The carrying value of the Company's financial instruments, as reported in the accompanying balance sheet, approximates fair value.

| Accounting year

| The Company employs a fiscal accounting year ending December 31.

Stock based compensation

The Company accounts for employee and non-employee stock awards under SFAS 123(r), whereby equity instruments issued to employees for services are recorded based on the fair value of the instrument issued and those issued to non-employees are recorded based on the fair value of the consideration received or the fair value of the equity instrument, whichever is more reliably measurable.

**ART DIMENSIONS, INC.**  
**(A Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2008 and June 30, 2009 (Unaudited)**

**NOTE 1. ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):**

Products and services, geographic areas and major customers

The Company earns revenue from the sale of art products and consulting services, but does not separate sales into different operating segments. All sales are domestic and to external customers. All Company sales for the periods from January 29, 2008 through December 31, 2008 and for the six months ended June 30, 2009 of \$87,861 and \$59,750 were to one customer.

**NOTE 2. INCOME TAXES**

Deferred income taxes arise from the temporary differences between financial statement and income tax recognition of net operating losses. These loss carryovers are limited under the Internal Revenue Code should a significant change in ownership occur. The Company accounts for income taxes pursuant to SFAS 109. At December 31, 2008, the Company had approximately \$6,589 in unused federal net operating loss carryforwards, which begin to expire principally in the year 2028. A deferred tax asset of approximately \$630 resulting from the loss carryforward has been offset by a 100% valuation allowance. The change in the valuation allowance in fiscal year 2008 was approximately \$630.

**NOTE 3. NOTE AGREEMENT**

The Company has entered into a note agreement with an outside party under which it may borrow up to \$250,000 at 15% per annum to fund Company operations. The stated due date on any funds borrowed under the agreement is May 31, 2009, which may be extended until May 31, 2010 upon payment of a 1.5% fee. The note agreement calls for quarterly interest payments, with a rate of 24% per annum accrued on late amounts. At December 31, 2008 no amounts had been borrowed by the Company under this agreement, nor is the lending party under any binding obligation to lend to the Company.

**NOTE 4. STOCK COMPENSATION**

In January 2008 the Company issued its parent corporation 2,000,000 common shares valued at \$2,000 for formation stage consulting services.

Stock options and warrants

At December 31, 2008 and June 30, 2009 the Company had stock options and warrants outstanding as described below.

Non-employee stock options and warrants

**ART DIMENSIONS, INC.**  
**(A Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2008 and June 30, 2009 (Unaudited)**

**NOTE 4. STOCK COMPENSATION (Continued):**

The Company accounts for non-employee stock options and warrants under SFAS 123(r), whereby option and warrant costs are recorded based on the fair value of the consideration received or the fair value of the equity instruments issued, whichever is more reliably measurable. Unless otherwise provided for, the Company covers option and warrant exercises by issuing new shares.

The Company had no outstanding options or warrants at January 29, 2008. During the period from January 29, 2008 (inception) through December 31, 2008 the Company issued 350,000 common stock purchase warrants for \$3,407 in services, allowing the holder to purchase one share of common stock per warrant at an exercise price of \$.001, exercisable through May 13, 2013. The fair value of these warrant grants were estimated on the date of grant using the Black-Scholes option pricing model with the following assumptions: risk free interest rate of 3.52, dividend yield of 0%, expected life of 5 years, volatility of 142%. Volatility was calculated using the historical, annualized standard deviation method employing stock prices of a limited activity public entity. As there was and is currently no trading market for the Company's stock, it was impractical for the Company to calculate volatility using its own share price, therefore the Company used the stock price of a publicly traded company with limited activity to approximate anticipated volatility of its own shares. The trading prices of a limited activity public company was chosen to best estimate the Company's own stock price volatility as the Company currently conducts only limited operations and there can be no guarantee of expanded operations in the future. No warrants were exercised, expired or were cancelled during the period nor during the six months ended June 30, 2009, leaving a December 31, 2008 and June 30, 2009 balance of 350,000 non-employee stock warrants outstanding.

**Employee stock options**

The Company accounts for employee stock options under SFAS 123(r). Unless otherwise provided for, the Company covers option exercises by issuing new shares. There were no employee stock options issued or outstanding at December 31, 2008 and June 30, 2009.

**NOTE 5. CONTINGENCIES**

The Company's parent corporation, Art Design, Inc. is planning to file a registration statement with the SEC to spin-off the Company as an independent entity.

**NOTE 6. GOING CONCERN**

The Company has suffered a loss from operations and in all likelihood will be required to make significant future expenditures in connection with marketing efforts along with general administrative expenses. These conditions raise substantial doubt about the Company's ability to continue as a going concern.

The Company may raise additional capital through the sale of its equity securities, through an offering of debt securities, or through borrowings from financial institutions. By doing so, the Company hopes through marketing efforts to generate revenues from sales of its art consulting and marketing services. Management believes that actions presently being taken to obtain additional funding provide the opportunity for the Company to continue as a going concern.

Until \_\_\_\_\_, 2010 (90 days after the date of this prospectus), all dealers affecting transactions in the shares offered by this prospectus - whether or not participating in the offering - may be required to deliver a copy of this prospectus. Dealers may also be required to deliver a copy of this prospectus when acting as underwriters and for their unsold allotments or subscriptions.

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Spin-Off of  
**1,082,060 Shares  
of Common Stock**  
**ART DESIGN, INC**  
**ART DIMENSIONS, INC.**

**Common Stock**

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**PROSPECTUS**

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\_\_\_\_\_, 2009

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## Part II

### INFORMATION NOT REQUIRED IN PROSPECTUS

#### Item 13. Other Expenses of Issuance and Distribution.

The estimated expenses of the offering, all of which are to be borne by Art Dimensions, are as follows:

SEC Filing Fee	\$	30.00
Printing Expenses		1,000.00
Accounting Fees and Expenses		2,500.00
Legal Fees and Expenses		7,500.00
Blue Sky Fees and Expenses		200.00
Registrar and Transfer Agent Fee		500.00
Miscellaneous		270.00
Total	\$	<u>12,000.00</u>

#### Item 14. Indemnification of Directors and Officers.

Colorado corporation law provides that a corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, except an action by or in the right of the corporation, by reason of the fact that he is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with the action, suit or proceeding if he acted in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful.

Colorado corporation law also provides that to the extent that a director, officer, employee or agent of a corporation has been successful on the merits or otherwise in defense of any action, suit or proceeding, or in defense of any claim, issue or matter therein, the corporation shall indemnify him against expenses, including attorneys' fees, actually and reasonably incurred by him in connection with the defense.

The Company's Articles of Incorporation limit the liability of its officers, directors, agents, fiduciaries and employees to the fullest extent permitted by the Colorado Revised Statutes. Specifically, directors of the Company will not be personally liable to the Company or any of its shareholders for monetary damages for breach of fiduciary duty as directors, except liability for (i) any breach of the director's duty of loyalty to the corporation or its shareholders; (ii) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; (iii) voting for or assenting to a distribution in violation of Colorado Revised Statutes Section 7-106-401 or the articles of incorporation if it is established that the director did not perform his duties in compliance with Colorado Revised Statutes Section 7-108-401, provided that the personal liability of a director in this circumstance shall be limited to the amount of distribution which exceeds what could have been distributed without violation of Colorado Revised Statutes Section 7-106-401 or the articles of incorporation; or (iv) any transaction from which the director directly or indirectly derives an improper personal benefit. Nothing contained in the provisions will be construed to deprive any director of his right to all defenses ordinarily available to the director nor will anything herein be construed to deprive any director of any right he may have for contribution from any other director or other person.

Insofar as indemnification for liabilities arising under the Securities Act of 1933, as amended, may be permitted to directors, officers or persons controlling the Company pursuant to the foregoing provisions, the Company is aware that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is therefore unenforceable.

**Item 15. Recent Sales of Unregistered Securities.**

Art Dimensions is a wholly-owned subsidiary of ATDN.

On June 1, 2008, we issued a total of 300,000 warrants to Spyglass , exercisable at a price of \$0.001 per share subject to adjustment, for a period of five years from the date of issuance. These warrants were issued as an additional inducement for Spyglass to loan us \$250,000. The warrants are subject to registration rights.

On June 1, 2008, we issued have a total of 50,000 warrants to David Wagner & Associates, P.C. , exercisable at a price of \$0.001 per share subject to adjustment, for a period of five years from the date of issuance. These warrants were issued as an additional legal fee to our law firm. The warrants are subject to registration rights.

In the transactions shown above, the issuance, delivery and sale of our common stock were made pursuant to the private offering exemption within the meaning of Section 4 (2) of the Act because the offers were made to a limited number of people, all of whom received all material information concerning the investment and all of whom have had sophistication and ability to bear economic risk based upon their representations to us and their prior experience in such investments.

**Item 16. Exhibits and Financial Statement Schedules.**

a. The following Exhibits are filed as part of this Registration Statement pursuant to Item 601 of Regulation S-K:

<u>Exhibit Number</u>	<u>Description</u>
3.1*	Articles of Incorporation
3.2*	Bylaws
4.1*	Warrant dated June 1, 2008 for Spyglass Investment Partnership
4.2*	Warrant dated June 1, 2008 for David Wagner & Associates, P.C.
5.1*	Opinion re: Legality
10.1*	Promissory note dated June 1, 2008 with Spyglass Investment Partnership
10.2*	Promissory note dated June 1, 2009 with Spyglass Investment Partnership
23.1	Consent of Independent Auditors
23.2*	Consent of Counsel (See Exhibit 5.1)

\* Previously filed

Item 17. **Undertakings**

The Registrant hereby undertakes the following:

(1) To file, during any period in which it offers or sells securities, a post-effective amendment to this registration statement to:

(i) include any Prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of the securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of a prospectus filed with the Commission pursuant to Rule 424(b)(Section 230.424(b) of this chapter) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement, and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement..

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) That, for the purpose of determining liability under the Securities Act to any purchaser:

(a) If the registrant is relying on Rule 430B (Section 230.430B of this chapter):

(i) Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and

(ii) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii), or (x) for the purpose of providing the information required by section 10(a) of the Securities Act shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness for the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which that prospectus relates, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof. *Provided, however*, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date.

(b) If the registrant is subject to Rule 430C (Section 230.430C of this chapter), each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is a part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.

(5) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser in the initial distribution of the securities, the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

- (i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424 (Section 230.424 of this chapter);
- (ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;
- (iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and
- (iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers and controlling persons pursuant to the provisions above, or otherwise, we have been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act, and is, therefore, unenforceable.

In the event that a claim for indemnification against such liabilities (other than the payment by us of expenses incurred or paid by one of our directors, officers, or controlling persons in the successful defense of any action, suit or proceeding) is asserted by one of our directors, officers, or controlling persons in connection with the securities being registered, we will, unless in the opinion of our counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification is against public policy as expressed in the Securities Act, and we will be governed by the final adjudication of such issue.



## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Englewood, State of Colorado, on the 29th day of October, 2009.

**ART DIMENSIONS, INC.,**  
a Colorado corporation

By: /s/ Rebecca Gregarek  
Rebecca Gregarek  
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Date: October 29, 2009

By: /s/ Kathy Sheehan  
Kathy Sheehan  
Director, Treasurer, Principal Accounting Officer, and Chief Financial Officer

Date: October 29, 2009

By: /s/ Rebecca Gregarek  
Rebecca Gregarek  
Director

RONALD R. CHADWICK, P.C.  
Certified Public Accountant  
2851 South Parker Road, Suite 720  
Aurora, Colorado 80014  
Telephone (303)306-1967  
Fax (303)306-1944

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

I consent to the use in this Registration Statement of Art Dimensions, Inc. on Form S-1/A, of my report dated August 18, 2009 (included in exhibits to such registration statement) on the financial statements of Art Dimensions, Inc. for the period January 29, 2008 (inception) through December 31, 2008.

/s/ Ronald R. Chadwick, P.C.

**RONALD R. CHADWICK, P.C.**

Aurora, Colorado

October 28, 2009

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[LOGO]

October 29, 2009

Mr. H. Christopher Owings  
Assistant Director  
U.S. Securities and  
Exchange Commission  
100 F Street, N. E.  
Washington, D.C. 20549

Re: Art Dimensions, Inc. (the Company)  
Amendment No 3 to Form S-1 Registration Statement  
File Number: 333-153683

Dear Mr Owings;

This is in response to your February 25, 2009 comment letter to the Company. The paragraph numbers in this letter correspond to those in your comment letter.

General

1. Please ensure that you have made consistent revisions throughout your prospectus reflecting the record date and prospectus mailing date. In this regard, we note that you continue to refer to "October XX, 2008" and "March XX, 2009" on pages 13 and 25.

**We have revised the registration statement to put in specific record dates and mailing dates.**

Summary, page 4

2. We note your disclosure at the top of page five that an organization named Spyglass Investment Partnership agreed to provide you a loan of \$250,000 evidenced by an unsecured promissory note which is due May 31, 2010. We further note your disclosure in the seventh paragraph under Liquidity and Capital Resources, on page 18 that Spyglass is under no binding obligation to lend money to you. In the interest of clarity regarding the terms of the Spyglass note agreement, here and every other place throughout your filing where you discuss the Spyglass loan, revise your disclosure to clearly state, if true, that Spyglass has no binding obligation to lend you any funds. If otherwise, please revise your disclosure to clearly and consistently discuss and describe, here and every other place throughout your filing, Spyglass' obligations to lend you money under the terms of the note.

**We have made the appropriate revisions.**

---

Risk Factors, page 5

3. Please remove the mitigating language from the first risk factor on page seven regarding the possibility of a conflict of interest. Specifically, the fifth, sixth and seventh sentences in this paragraph serve to mitigate the materiality of the stated risk.

**We have made the appropriate revisions.**

4. Please revise the wording in the last risk factor on page five to state that your auditors have expressed substantial doubt about your ability to continue in business as a going concern. Please also similarly revise this wording in Management's Discussion and Analysis on page 17 and wherever else it appears throughout the filing.

**We have made the appropriate revisions.**

Background and Reasons for the Spinoff, page 14

5. We note your revised disclosure in the third paragraph on page 14 in response to comment nine our February 25, 2009 letter, Please further revise your disclosure to specify the manner in which your officers and directors plan to operate in order to minimize the effects of the conflict of interest with Art Design, Inc. In this regard, we note that all of your revenues to date have come from the sale of goods which appears to be in direct conflict with the business of Art Design, but you provide no indication as to how you decided to accomplish this sale through Art Dimensions as opposed to Art Design.

**We have made the appropriate revision.**

Results of Operations, page 17

6. You state on page 17 that you have generated revenues of \$1 47,611 since inception, and most came from one client. You then state that this revenue is from the "one-time sale of a product which has not recurred." Please discuss how this disclosure is consistent with your disclosure in amendment number two to your Form S-1 which states you had generated \$87,861 in revenue as the result of a one-time sale of a product. We also note your indication that "most" of your current revenue is from one client. Please disclose the specific amount of your total revenue that is attributable to the one client.

**We have made the appropriate revisions.**

---

7. Please provide an analysis of your results of operations for each period for which you are required to present financial statements. Specifically:
- Revise to provide a discussion of your results of operations for the period from inception to December 31, 2008; and
  - Revise your discussion of results of operations for the six months ended June 30, 2009 to compare these results to the prior year interim period, specifically, the period from inception to June 30, 2008.

**We have made the appropriate revisions.**

8. Your discussion of your results of operations should be revised to provide an investor with an understanding of the components of your revenues and expenses along with the reasons for material changes in the various line items in your financial statements between the periods. Your disclosure should quantify this information to the greatest extent possible. For example, you should provide a discussion of why your gross profit on sales is only three point three percent of net sales for the period ended December 31, 2008 and why you have no gross profit on net sales for the period ended June 30, 2009.

**We have made the appropriate revisions.**

9. Your disclosure that the major component of general and administrative expenses during the six months ended June 30, 2009 included a one-time charge for your warrant issue is inconsistent with the disclosure in Note 4 to your financial statements which states that all of the warrants were issued during the period from January 29, 2008 (inception) through December 31, 2008 and the compensatory equity issuances expense for 2008 seen on the face of your statements of operations. Please revise to ensure that your disclosures here are consistent with your financial statements.

**We have made the appropriate revisions.**

Liquidity and Capital Resources. page 18

10. Please update this discussion to address your new loan with Spyglass and whether the new loan was made under the same terms and in the same amount as the old loan. For example, you state here that the loan is due May 31, 2009 when it would appear that you are referring to the old loan and the new loan is due May 31, 2010- You also state that you have no firm commitment for funding after 2009 when it would appear that you have no firm commitment for funding after 2010.

**We have made the appropriate revisions.**

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11. We note your response to comment 11 of our February 25, 2009 letter and revision in the eighth paragraph of the Liquidity and Capital Resources section indicating that you do not know when you will be able to generate the level of gross profit needed to be profitable. Considering this statement, please revise the fifth paragraph of this section to further explain your conclusion that you have sufficient capital in the short term "because [you] believe that [you] can attract sufficient product sales and services ... to become profitable in [your] operations."

**We have made the appropriate revisions.**

12. Please provide an analysis of your statements of cash flows for each period for which you are required to present financial statements, Specifically;
- Revise to provide an analysis of your statement of cash flows for the period from inception to December 31, 2008; and
  - Revise to provide an analysis of your statement of cash flows for the six months ended June 30, 2009 as compared to the prior year interim period, specifically, the period from inception to June 30, 2008.

**We have made the appropriate revisions.**

13. Please revise to provide a general discussion of your liquidity and capital resources as of June 30, 2009 and December 31, 2008 rather than as of September 30, 2008.

**We have made the appropriate revisions.**

14. We note your disclosure in the first paragraph on page 18 that you expect operating costs through December 31, 2009 to range between approximately \$20,000 and \$30,000. We further note that at June 30, 2009 you have current liabilities in excess of both current assets and total assets. Yet you disclose under liquidity and capital resources that you do not anticipate needing to raise additional capital resources in the next twelve months, other than your loan from Spyglass which you describe as due on May 31, 2009 with a possible extension to May 31, 2010- You state that you believe that the combination of revenues and finds, which Spyglass can provide to offset any revenue shortfall, to sustain you at least through May 31, 2009. Additionally, please revise your disclosure to provide, in one location, clear and unambiguous disclosure with respect to your viable plan to continue in existence for the twelve month period after the date of your most recent financial statements or June 30, 2009. This discussion should clearly disclose your ability or inability to generate sufficient cash to continue in existence for at least the next twelve months, including quantifying your expected sources and uses of cash during this period. Refer to Section 607.2 of the Codification of Financial Reporting Releases.

**We have made the appropriate revisions. This discussion can be found in the Liquidity and Capital Resources Section.**

---

Financial Condition, page 20

15. You indicate here that management estimates that it will take approximately \$20,000 through December 31, 2009 to fund operations. Please reconcile this disclosure with your indication on page 18 that operating costs through December 31, 2009 will range between \$30,000 and \$20,000 and that you must generate between \$40,000 and \$55,000 to be profitable; it is not clear why you would need an additional \$20,000 to \$35,000 in revenues to become profitable.

**We have made the appropriate clarifications.**

Business

16. Please revise your business discussion to be consistent with your revised disclosure in the first paragraph on page eight. Specifically, you indicate on page eight that you intend all of your revenues to come from consulting, marketing and representing artists, and that your sale of products is only intended to occur for an interim period. Please ensure that you also revise any additional relevant sections, such as your discussions on pages 4, 14 and 11. Throughout your filing, wherever you currently state that you provide consulting and services or your business is primarily providing consulting and services, revise your disclosure to clearly state that while you intend to provide consulting and services in the future, your business to date has consisted solely of the sale of goods.

**We have made the appropriate revisions.**

Certain Relationships and Related Transactions, page 24

17. We reissue comment 12 of our February 25, 2009 letter. We note your revisions on page 24 but it does not appear that you have provided the disclosure required by Item 404(c) of Regulation S-K with respect to your promoters. Please revise and advise us, specifically, where the required disclosure is provided.

**We have made the appropriate revisions. The disclosure is in the Certain Relationships and Related Transactions section and in the Risk Factor on page 9.**

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PLEASE NOTE: THE FOLLOWING RESPONSES REGARDING THE FINANCIAL STATEMENTS HAVE BEEN PROVIDED BY THE COMPANY'S AUDITORS.

Financial Statements, page F-I

General

18. We note that you are providing unaudited financial statements for the interim period ended June 30, 2009. Please revise these interim period financial statements to provide all periods required by Rule 8-03 of Regulation S-X. Specifically, you should provide a statement of operations and a statement of cash flows for the comparable period of the preceding fiscal year.

**Comment complied with. See additional June 30, 2008 columns added to Statements of Operations and Cash Flows.**

Statements of Stockholders' Equity, page F-4

19. Please revise to provide all of the disclosures required by paragraph 11 .d. of SPAS 7.

**Comment complied with. See revisions to Statements of Stockholders' Equity.**

Statement of Cash Flows, page F-5

20. It appears that all of the disclosures required by paragraph 32 of SPAS 95 should be provided for your compensation stock and warrant issuances. Please provide these disclosures in the Schedule of Non-Cash Investing and Financing Activities or tell us why you believe this is not appropriate.

**Comment complied with. See revisions to Statements of Cash Flows.**

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Notes to Financial Statements, page F-7

Note 1, Organization, Operations and Summary of Significant Accounting Policies, page F-7

21. We read in the first paragraph on page F-7 that you were formed to provide art consulting and marketing services. Please revise your disclosure to clearly state that while you intend to provide consulting and services in the future; your business to date has consisted solely of selling pieces of art. We believe it is important to explain to your readers what your business consisted of during the periods covered by your financial statements and how this differs from your plans for the future.

**Comment complied with. See revision to first paragraph of footnote 1.**

22. Please revise the notes to your financial statements to disclose your fiscal year end.

**Comment complied with. See addition to footnote 1 under "Accounting year".**

23. Please revise to provide the affirmative statement required by Instruction 2 to Rule 8-03 for your interim period financial statements.

**Comment complied with. See addition to footnote 1 under "Interim financial statements".**

Revenue Recognition, page F-8

24. In the interest of clarity and to avoid confusing readers of your financial statements, please revise your revenue recognition policies to separately present the policies used for recognizing revenues actually recognized during the periods presented and the policies you anticipate using to recognize revenues for your planned future operations.

**The Company has no separate revenue recognition policies between, as stated in the Staff's comment ".....policies used for recognizing revenues actually recognized during the periods presented and the policies you anticipate using to recognize revenues for your planned future operations". In an effort to meet the Staff's requests as set forth in earlier comment letters, the Company has already added voluminous disclosure to its revenue policies which more than adequately describe how and when the Company recognizes revenue. This company's business is to sell art marketing and consulting services, and as part of that business also sells art pieces. There is nothing complicated or difficult to understand about that. The Company fails to see how any further disclosure to its revenue recognition policies, already extraordinarily extensive, would serve to "clarify" or "avoid confusing" readers, rather the opposite. The Company believes its current revenue recognition policies as stated in footnote 1 are more than adequate to describe how it recognizes revenue, and that no further disclosure is necessary.**

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Item 16. Exhibits and Financial Statement Schedules, page II-2

25. Please revise your description of Exhibit 10.2 to reflect the accurate date of the agreement, June 1, 2009.

**We have made the appropriate revisions.**

Item 17 Undertakings, page II-3

26. Please revise to provide the undertaking contained at Item 512(h) of Regulation S-K.

**We have made the appropriate revisions.**

The Company has noted the comments by the Staff in the closing section. If you have any additional questions, do not hesitate to contact the undersigned at (303)793-0304. For accounting comments, please contact Mr. Ronald Chadwick at (303) 306-1967.

DAVID WAGNER & ASSOCIATES, P.C.

/s/ David J. Wagner  
David J. Wagner