

File 1-07162



The Ohio Art Company, One Toy Street, P.O. Box 111, Bryan, Ohio, USA 43506-0111

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SECURITIES AND EXCHANGE COMMISSION
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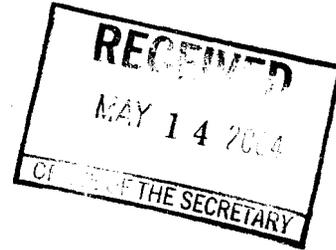
MAY 13 2004

DIVISION OF MARKET REGULATION

April 30, 2004

VIA OVERNIGHT DELIVERY

Division of Market Regulation, Stop 1001
Securities and Exchange Commission
450 Fifth Street NW
Washington, DC 20549-1001



Re: The Ohio Art Company: Application for Delisting

Ladies and Gentlemen:

In connection with the above-referenced matter, in our discussions with the Staff of the Securities and Exchange Commission (the "SEC") on Wednesday, April 28, 2004, the Staff requested that The Ohio Art Company (the "Company") provide a supplemental response to the questions raised by the Staff to address (i) the discrepancy between the actual number of stockholders of record of the Company and the number of stockholders of record as reported by the Company in its Annual Report on Form 10-K for the fiscal year ended January 31, 2003, and (ii) the Company's intentions to delist if the Company has more than 300 stockholders of record.

Stockholders of Record

In its Annual Report on Form 10-K for the fiscal year ended January 31, 2003, the Company stated that it had 836 stockholders of record. When calculating this number, the Company incorrectly included certain non-objecting beneficial holders and therefore reported more than stockholders of record as defined by the SEC. The Company had consistently reported its shareholder data using the broader definition in its Annual Reports on Form 10-K going back at least ten years. This reported number was reviewed annually by the Company's auditors and attorneys without comment. In late 2003, for the reasons identified in the Application for Delisting previously delivered to the SEC, the Company began to explore various alternatives to remaining a public company. During this process, the Company discovered that it had incorrectly identified the broader shareholder number as stockholders of record. Instead, as of March 11, 2004, the number of stockholders of record of the Company was 301. The Company was unaware of the distinction between the two reporting methodologies until early 2004, when it began to consider delisting from the American Stock Exchange.

The Company did not amend its Annual Report on Form 10-K in February 2004 to reflect the SEC definition of the number of stockholders of record, because it did not believe that the amendment was necessary since the Company announced its intention to delist shortly after it became aware of the discrepancy in February 2004. Because the announcement of its intent to delist was publicly available on Form 8-K filed February 20, 2004, and was followed by a comment period, the Company believed that shareholders and other interested parties had access to the more narrow definition of the number of stockholders of record through that means, as well as adequate time to revise their investment decisions if they so desired.

Company's Intention to Delist

The Company believes that it currently has approximately 304 stockholders of record, as that term is defined by the SEC. The Company understands that even if it delists its common stock from the American Stock Exchange, it will not be able to deregister from its reporting obligations under the Securities Exchange Act of 1934 until it has less than 300 holders of record. It is the Company's current intention to delist from the American Stock Exchange whether or not it is able to subsequently deregister.

We look forward to answering any questions that you have on the Company's delisting application. Please do not hesitate to call us if you have any further questions.

Very truly yours,



William C. Killgallon
Chairman and Chief Executive Officer
The Ohio Art Company

cc: Diana Dodi, American Stock Exchange
Fred Axley
Heidi Steele
Jerry Kneipp
Thomas A. Murphy