

Samuel J. Yake  
45 Chestnut Road  
Paoli, PA 19301-1502

March 8, 2004

Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549-0609

2



re: File No. 1-07162.

Dear Secretary:

I am writing to express my views on Ohio Art Company's (AMEX-OAR) proposal to deregister their stock and cease compliance with SEC reporting requirements. I would strongly urge that this request not be approved.

I currently own 21, 374 shares of Ohio Art common stock. I also have Power of Attorney over my sister's ownership of 3,461 shares of Ohio Art common stock. This is a very large holding for both my sister and I and is very important to both of us. Thus, I am greatly worried that by deregistering, Ohio Art will severely harm our investment in the Company. I thoroughly read Ohio Art's SEC filings in the past and I was totally shocked that they would even consider--let alone be allowed--to deregister. Several past 10-K filings showed many more than 300 shareholders--I thought that this would protect me from Ohio Art slipping out of SEC compliance. How can they do this? If I had ever thought that Ohio Art could possibly deregister, I would not have bought as many shares as I did. Indeed, I would have sold everything I owned because deregistering and delisting to the Pink Sheets all too often absolutely destroys shareholder value. Now that the stock has dramatically declined in the wake of this proposal, I am stuck with a large paper loss. Therefore, I strongly urge you not to approve Ohio Art's proposal to deregister--it is simply unfair to the Company's stockholders.

I have communicated my extreme displeasure to the Ohio Art Company, both orally and in writing. They seem, sadly, to be largely unconcerned with the consequences of this proposal to their non-insider shareholders.

I have always appreciated the SEC's efforts on behalf of investors. Please use your power in this case to stop the minority shareholders of the Ohio Art Company from being run over.

Thank you very much for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Sam Yake".

Samuel J. Yake