

MITCHELL PARTNERS, L.P.

SECURITIES INVESTMENTS

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4

Via Fax (202) 942-9651 & FedEx

March 22, 2004

Jonathan G. Katz, Secretary
Securities & Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609Re: The Ohio Art Company
File No. 1-07162

Ladies and Gentlemen:

Mitchell Partners, L.P. a private investment partnership in Costa Mesa, California, is a beneficial holder of shares, but not a record holder, of the Ohio Art Company ("Ohio Art"). I am the general partner of Mitchell Partners and I am also a beneficial holder of shares personally, but not a record holder.

It has come to my attention that Ohio Art has filed an application with the Securities and Exchange Commission (the "Commission") to withdraw its common stock from listing on the American Stock Exchange and has indicated an intention to file a Form 15 with the Commission to relieve itself of reporting and other obligations.

We have requested that the shares we own beneficially be transferred into our name so that we will be counted as record holders. However, I am fearful that the Ohio Art transfer agent may be slow in completing transfers, or a record date may be used for counting which is on or before the date that Ohio Art disclosed its intentions.

Recently, many companies like Ohio Art have been seeking to take advantage of the large discrepancies which commonly exist between numbers of record holders and numbers of beneficial holders.

Mitchell Partners, L.P.
March 22, 2004
Page 2

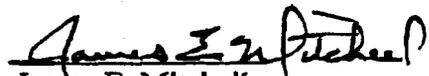
For the protection of countless beneficial owners of shares, we respectfully request that the Commission exercise its authority to order a hearing with respect to Ohio Art's application, and consider imposing the following conditions with respect to Ohio Art and other similar applicants:

1. That notice is sent to all shareholders explaining in plain English the Company's application, how it may impact the shareholders, and that the shareholder must hold a stock certificate to be counted (A press release or S.E.C filing is not calculated to reach all shareholders.)
2. That the company offer to reimburse shareholders for any fees imposed by their stockbrokers to "transfer and ship" stock certificates.
3. That a record date for counting shareholders of record be used which is at least 60 days after the notice to shareholders.
4. That the Company provide an affidavit from its transfer agent that it is up to date in processing requests for transfers as of the record date.

Because of the growing numbers of these applications, we respectfully request that this matter be brought to the attention of the full Commission.

Very truly yours,

Mitchell Partners, L.P.
by


James E. Mitchell
General Partner