

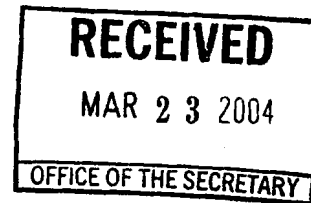
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March 23, 2004

Henry Investment Trust, L.P.
General Partner



VIA FAX (202) 942-9651 AND FEDEX

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

Re: The Ohio Art Company
File No. 1-07162

Ladies and Gentlemen:

Henry Partners, L.P. ("Henry"), a private investment partnership and stockholder of record of The Ohio Art Company ("Ohio Art"), wrote to the Commission on March 15, 2004 to comment on the above-referenced File number. In this letter, Henry respectfully requests that the Commission consider Henry's additional comments.

There is a large discrepancy between what Ohio Art has disclosed in its past filings with the Commission and what it now infers is the correct information. In its Form 10K for the year ended January 31, 2001, Ohio Art represented that it had 908 shareholders of record. In its Form 10K for the year ended January 31, 2002, Ohio Art represented that it had 781 shareholders of record. In its Form 10K for the year ended January 31, 2003, Ohio Art represented that it had 836 shareholders of record. Now, Ohio Art comes to the Commission to withdraw its American Stock Exchange listing in order to enable it to file Form 15 and suspend its registration with the Commission because, presumably, it now *had less than 300* shareholders of record as of the first day of its current fiscal year (February 1, 2004).

While Rule 12g5-1 provides for an issuer to use the number of shareholders of record on the first day of its current fiscal year as the basis for suspending its obligation to report to the Commission, Henry believes, after having relied upon Ohio Art's above-listed past disclosures in making an investment decision, that it is unfair to allow Ohio Art to claim, using a fixed date in the past, that it now suddenly has less than 300

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shareholders of record. Henry believes the relevant question to consider is: *How many shareholders of record does Ohio Art have now, today, and how will that corrected information be properly disclosed to investors?*

Further, given the above-described discrepancy in the number of shareholders of record reported in Ohio Art's 10-K Reports, Henry believes that the Commission should require that Ohio Art provide the Commission, and furnish at any hearing, its *current* list of shareholders of record (calculated to include the Commission's Rule 12g5-1 guidance contained in the June 1997 Telephone Interpretations Manual) to assist the Commission in determining if Ohio Art is even eligible to apply for the withdrawal of the listing of its common stock based on the correctly disclosed number of shareholders of record it *currently* has, rather than on an undisclosed, past-dated number.

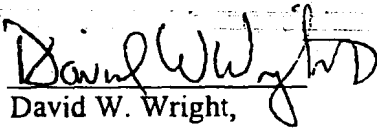
Henry respectfully reiterates its request that the Commission, for the protection of the more than 800 investors who do believe that they are shareholders of Ohio Art, further investigate or order a hearing to consider the issues raised in this letter as well as in Henry's March 15, 2004 letter to the Commission.

If you would like to discuss this matter further with me in person or by telephone, please call me at (215) 985-4484.

Very truly yours,

Henry Investment Trust, L.P.,
General Partner

By: Canine Partners, LLC
Its General Partner

By: 
David W. Wright,
President

cc: Robert Plesnarski, Esq., SEC
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