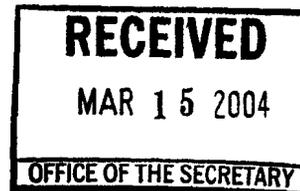


Henry Partners, L.P.  
255 South 17th Street, Suite 2501  
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Fax: (215) 985-4485



Henry Investment Trust, L.P.  
General Partner

March 15, 2004

VIA FAX (202) 942-9651 AND FEDEX

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

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

Ladies and Gentlemen:

Henry Partners LP, a private investment partnership with offices in Philadelphia, Pennsylvania ("Henry"), is a stockholder of record of The Ohio Art Company ("Ohio Art"). The common stock of Ohio Art is currently listed on the American Stock Exchange (the "Exchange").

Ohio Art has filed an application with the Securities and Exchange Commission (the "Commission") to withdraw its common stock from listing and registration on the Exchange and has indicated that it intends to file a Form 15 with the Commission to relieve itself of its reporting obligations. Henry respectfully requests that the Commission exercise its authority to order a hearing with respect to Ohio Art's application for the following reasons:

Jonathan G. Katz, Secretary

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March 15, 2004

- The Form 10-K Annual Report most recently filed by Ohio Art for the fiscal year ended January 31, 2003 (the "10-K Report") indicates that Ohio Art had 836 holders of record of its common stock as of January 31, 2003. Henry purchased common stock of Ohio Art on September 17, 2003 in reliance on the information set forth in the 10-K Report. In none of Ohio Art's filings on Forms 10-Q or 8-K subsequent to its filing of the 10-K Report has Ohio Art disclosed any reduction in the number of record holders of its common stock. Ohio Art's intended actions, however, indicate that Ohio Art believes it has fewer than 300 holders of record of its common stock. Henry believes a hearing is necessary in order to discover the reason for a more than 500 holders of record discrepancy and to determine if Ohio Art is in fact even eligible to apply for the withdrawal of the listing and registration of its common stock.

- Henry believes Ohio Art may be effecting a going-private transaction without compliance with the Commission's rules. A going-private transaction would occur if Ohio Art or any of its affiliates engaged in one or more of certain specified transactions that had one or more specified effects. Causing a class of equity securities subject to Section 12(g) or 15(d) of the Securities Exchange Act of 1934 (the "1934 Act") to be held of record by less than 300 persons is one of the specified effects. Purchases of the equity security by the issuer or its affiliates is another of the specified transactions. Henry believes a hearing is necessary in order to determine if Ohio Art is engaging in a going-private transaction without compliance with the Commission's rules.

- Based on the statement in Ohio Art's application that it has fewer than 300 holders of record of its common stock, Henry believes that Ohio Art's 1934 Act filings may have misstated a material fact or failed to disclose a material fact in violation of Section 10 of the Exchange Act. Henry believes the Commission should hold a hearing in order to ascertain the accuracy of Ohio Art's 1934 Act filings.

- Ohio Art has not publicly indicated what, if any, disclosure practices it would follow for the protection of its remaining shareholders if the Commission were to approve Ohio Art's application. Henry believes that the Commission should hold a hearing in order to determine whether approval of the application is consistent with the Commission's mission to serve the public interest and to protect investors.

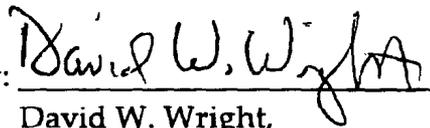
Jonathan G. Katz, Secretary  
Page 3  
March 15, 2004

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

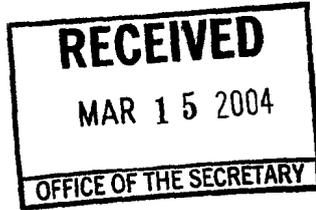
Very truly yours,

Henry Investment Trust, L.P.,  
General Partner

By: Canine Partners, LLC,  
Its General Partner

By:   
David W. Wright,  
President

cc: Mary Simpkins, Esq., SEC  
(fax only (202) 942-9642)  
Max Webb, AD Office #5, SEC  
(fax only (202) 942-9527)  
Diana Dodi, Listings, AMEX  
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# Fax

**To:** Jonathan G. Katz, Secretary, SEC      **From:** David W. Wright

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**Fax:** (202) 942-9651      **Pages:** (Including cover) 4

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**Phone:**      **Date:** March 15, 2004

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**Re:** Comment Letter, File No. 1-07162

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- Urgent**   
  **For Review**   
  **Please Comment**   
  **Please Reply**   
  **Please Recycle**
- 

● **Comments:**

Comment Letter follows.

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