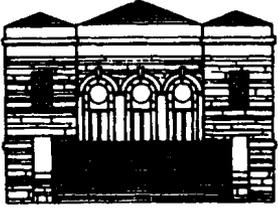


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**WYNNEFIELD CAPITAL, INC.**

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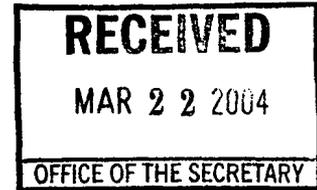
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March 19, 2004

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: File No. 1-07162  
The Ohio Art Company

Ladies and Gentlemen:

Wynnefield Partners Small Cap Value, LP ("Wynnefield"), a private partnership based in New York City, is a shareholder of The Ohio Art Company ("Ohio Art"). Wynnefield recently became aware that Ohio Art has filed an application with the Securities and Exchange Commission ("SEC") to withdraw its common shares from listing and registration on the SEC and plans to file a Form 15 with the SEC so it no longer has reporting obligations.

Wynnefield does not understand the basis of this action as Ohio Art reported in its most recently filed Form 10K for the fiscal year ended January 31, 2003, that Ohio Art had 836 holders of record of its common shares. Ohio Art's proposed action would suggest that Ohio Art believes that it has less than 300 holders of record of its common shares.

It is Wynnefield's belief that Ohio Art should not be allowed to file a Form 15, as they have not explained the above mentioned discrepancy. Furthermore, Wynnefield strongly believes that the SEC should utilize the number of beneficial holders in determining Form 15 qualification. That approach will extend regulatory and disclosure protections to the maximum number of outside shareholders in this era of increased corporate governance concerns.

Please call me at (212) 760-0134 if you would like to discuss this issue further.

Sincerely,

Nelson Obus  
Managing Member  
Wynnefield Capital Management, LLC