

Mail Stop 3561

September 19, 2008

By U.S. Mail

Ms. Kathy Sheehan
Chief Financial Officer
Art Design, Inc.
3636 S. Jason
Englewood, Colorado 80113

**Re: Art Design, Inc.
Form 10-KSB for the Year Ended December 31, 2007
File No. 0-52690**

Dear Ms. Sheehan:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

William Thompson
Accounting Branch Chief