



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 6010

July 15, 2008

VIA U.S. MAIL

Ms. Carrie L. Majeski  
President, Chief Executive Officer (principal executive and financial officer)  
5556 Highway 9  
Armstrong, IA 50514

**RE: Art's-Way Manufacturing Co., Inc**  
**Form 10-KSB for the fiscal year ended November 30, 2007**  
**Filed February 20, 2008**  
**File No. 000-05131**

Dear Ms. Majeski:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief