



DIVISION OF
CORPORATION FINANCE

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

May 3, 2022

David King
Chief Executive Officer
Art's Way Manufacturing Co., Inc.
5556 Hwy 9
Armstrong, Iowa 50514

**Re: Art's Way Manufacturing Co., Inc.
Registration Statement on Form S-3
Filed April 27, 2022
File No. 333-264504**

Dear Mr. King:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Austin Pattan, Staff Attorney, at (202) 551-6756 or Joshua Shainess, Legal Branch Chief, at (202) 551-7951 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Joseph Schauer