

Mail Stop 3561

December 16, 2009

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

**Re: Art Design, Inc.  
Amendment No. 2 to Form 10-K for the Fiscal Year  
Ended December 31, 2008  
Filed November 19, 2009  
File No. 000-52690**

Dear Ms. Sheehan:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: David J. Wagner, Esq.  
Via Facsimile