Via Facsimile and U.S. Mail Mail Stop 6010

April 28, 2006

Mr. Arthur F. Trudel Chief Financial Officer Argan, Inc. One Church Street, Suite 302 Rockville, MD 20850

Re: Argan, Inc.

Form 10-KSB/A for the Fiscal Year Ended January 31, 2005 Form 10-QSB for the Fiscal Quarter Ended October 31, 2005 Filed December 2, 2005 and December 14, 2005 File No. 001-31756

Dear Mr. Trudel:

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

Sincerely,

Joseph P. Roesler Accounting Branch Chief