



DIVISION OF  
CORPORATION FINANCE

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

May 20, 2022

David Watson  
Chief Financial Officer  
Argan, Inc.  
One Church Street, Suite 201  
Rockville, MD 20850

**Re: Argan, Inc.**  
**Form 10-K for the fiscal year ended January 31, 2022**  
**Filed April 13, 2022**  
**File No. 001-31756**

Dear Mr. Watson:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction