

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0404

Mail Stop 3561

August 14, 2007

Mr. Bernard Briskin Chief Executive Officer Arden Group, Inc. 9595 Wilshire Boulevard Beverly Hills, CA 90212

Re: Arden Group, Inc.

Form 10-K for the Fiscal Year Ended December 30, 2006

Filed March 13, 2007 File No. 0-09904

Dear Mr. Brisken:

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

Sincerely,

William Choi Branch Chief