



DIVISION OF
CORPORATION FINANCE

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. Briskin:

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