

Mail Stop 3561

November 4, 2009

Bernard Briskin  
President and Chief Executive Officer  
Arden Group, Inc.  
2020 South Central Avenue  
Compton, California 90220

**Re: Arden Group, Inc.**  
**Form 10-K for the Fiscal Year Ended January 3, 2009**  
**Filed March 16, 2009**  
**File No. 000-09904**

Dear Mr. Briskin:

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

Sincerely,

H. Christopher Owings  
Assistant Director