



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

September 26, 2011

Via U.S. Mail

Ms. Soledad Bayazit  
Chief Executive Officer and Chief Financial Officer  
American Retail Group, Inc.  
c/o Primary Capital LLC  
80 Wall Street, 5th Floor  
New York, NY 10005

**Re: American Retail Group, Inc.  
Current Report on Form 8-K dated February 11, 2011  
Filed May 23, 2011  
File No. 0-53244**

Dear Ms. Bayazit:

We completed our review of the Form 8-K and related filings and do not have any further comments at this time.

Very truly yours,

/s/ Jay E. Ingram

Jay E. Ingram  
Legal Branch Chief

cc: Via Facsimile  
Darren Ofsink, Esq.  
Guzov Ofsink, LLC  
900 Third Avenue, 5th Floor  
New York, NY 10022