



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

March 31, 2017

Via E-mail

Mr. David H. 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, 2016
Filed April 15, 2016
File No. 1-31756**

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,

/s/ Terence O'Brien *for*

W. John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction