



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

DIVISION OF
CORPORATION FINANCE

November 24, 2010

Gary S. Raymond
SPAR Group, Inc.
560 White Plains Road
Suite 210
Tarrytown, NY 10591

Re: SPAR Group, Inc.
Form 10-K/A for the year ended December 31, 2009
Filed November 19, 2010
File No. 0-27408

Dear Mr. Raymond:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Jennifer Thompson
Accounting Branch Chief