

SPAR Group, Inc.

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October 29, 2013

VIA EDGAR (As Correspondence)

Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, DC 20549

Attn: Jennifer Thompson,
Accounting Branch Chief

Re: **SPAR Group, Inc.**
Item 4.01 Form 8-K
Filed October 18, 2013
File No. 000-27408

Request for Extension of Time to Respond to Staff Comments Dated October 22, 2013.

Dear Ms. Thompson:

Reference is made to your letter dated October 22, 2013 (the "Comment Letter"), to my attention as Chief Financial Officer, of SPAR Group, Inc. (the "Corporation"), concerning the staff's comments following its review of the Corporation's Item 4.01 Form 8-K, as filed with the SEC on October 18, 2013.

This letter request an extension to the response deadline stated in the Comment Letter.

The Corporation acknowledges and confirms that it will submit a letter specifically addressing the comments raised in the Comment Letter on or before November 5, 2013.

Very truly yours,

SPAR Group, Inc.

By: /s/ James R. Segreto

James R. Segreto, Chief Financial Officer

CC: Gary S. Raymond
Lawrence David Swift, Esq.
Vin Nguyen, Partner BDO

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