

**KRIEG · DEVAULT** LLP  
ATTORNEYS AT LAW

December 28, 2006

**Karen Ball Woods**  
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**VIA FEDERAL EXPRESS**

U.S. Securities & Exchange Commission  
Office of Small Business  
450 Fifth Street, NW  
Washington, DC 20549

Re: Regulation A Offering Statement for The Estridge Group, Inc.

Dear Sir or Madam:

Enclosed please find one (1) manually signed and six (6) copies of the Offering Statement and Exhibits on Securities & Exchange Commission Form 1-A which are being submitted for filing on behalf of The Estridge Group, Inc. pursuant to Regulation A under the Securities Act of 1933. The offering statement is also being filed with the NASD. The Offering Statement has been prepared in accordance with Model B of Part II of Form 1-A.

Please acknowledge receipt of the enclosed materials by file stamping and returning to the undersigned the enclosed duplicate of this letter in the enclosed envelope.

If any questions arise, please do not hesitate to call me at (317) 238-6246.

Sincerely,

Karen Ball Woods

Enclosures

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