

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

January 16, 2008

Via US Mail and Facsimile

Terry Frandsen Chief Financial Officer Escalade, Incorporated 817 Maxwell Avenue Evansville, Indiana 47711

Re: Escalade, Incorporated

Form 10-K for the year ended December 31, 2006

File No. 000-06966

Dear Mr. Frandsen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey Branch Chief