



DIVISION OF
CORPORATION FINANCE

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