



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2011

Deborah Meinert  
Escalade, Incorporated  
817 Maxwell Ave  
Evansville, Indiana, 47711

**Re: Escalade Incorporated**  
**Form 10-K for the Fiscal Year Ended December 26, 2009**  
**Filed March 5, 2010**  
**File No. 000-06966**

**Definitive Proxy Statement on Schedule 14A**  
**Filed March 26, 2010**  
**File No. 000-06966**

Dear Ms. Meinert:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey  
Branch Chief