



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

July 16, 2009

Jerry C. Young
Chief Financial Officer
3100 North Detroit Street, P.O. Box 137
Warsaw, Indiana 46581-0137

Re: Da-Lite Screen Company, Inc.
Form 10-K for the fiscal year ended December 26, 2008
Filed February 26, 2009
File No. 333-116673

Dear Mr. Young:

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

Sincerely,

Brian Cascio
Accounting Branch Chief