

July 6, 2006

Mail Stop 4561

Mr. Matthew M. Walsh  
Chief Financial Officer  
Escala Group, Inc.  
623 Fifth Avenue, 27<sup>th</sup> Floor  
New York, NY 10017

Re: Escala Group, Inc. (f/k/a Greg Manning Auctions, Inc.)  
Form 10-K for the year ended June 30, 2005  
Form 10-Q for the quarter ended September 30, 2005  
Form 10-Q for the quarter ended December 31, 2005  
File No. 1-11988

Dear Mr. Walsh:

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

Sincerely,

Steven Jacobs  
Accounting Branch Chief

