



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

January 12, 2007

Ms. Diane M. Irvine
Chief Financial Officer
Blue Nile, Inc.
705 Fifth Avenue South
Suite 900
Seattle, WA 98104

Re: Blue Nile, Inc.
Form 10-K for the Fiscal Year Ended January 1, 2006
Filed March 15, 2006
Form 10-Q for the Quarterly Period Ended October 1, 2006
Filed November 13, 2006
File No. 0-50763

Dear Ms. Irvine:

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

Sincerely,

William Choi
Branch Chief