

Mail Stop 3561

October 31, 2007

By Facsimile and U.S. Mail

Mr. Ray Brunner
President and Chief Executive Officer
Design Within Reach, Inc.
225 Bush Street, 20th Floor
San Francisco, California 94104

Re: Design Within Reach, Inc.
Form 10-K/A for the Fiscal Year Ended December 30, 2006
Filed May 8, 2007
Form 10-Q for the Fiscal Quarter Ended June 30, 2007
Filed August 9, 2007
File No. 0-50807

Dear Mr. Brunner:

We have reviewed your response dated September 21, 2007 to our previous letter and have the following comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Form 10-K/A for the Fiscal Year Ended December 30, 2006

Item 8. Financial Statements and Supplementary Data
Financial Statements
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies

Revenue Recognition, page 94

1. We have read your response to comments 3 and 4 of our letter dated September 6, 2007 regarding your use of “estimated delivery dates” to recognize revenue each accounting and reporting period. We continue to have questions relating to your basis for determining when delivery has occurred and have not been able to conclude as to the appropriateness of your revenue recognition accounting policy and the use of “estimated

delivery dates.” According to your response, you believe internal analysis of selected tracking data obtained from shippers supports your basis for using six (6) calendar days as an estimate of the length of time for merchandise shipped from your warehouse in Kentucky to any location in the United States. Provide us with the average delivery times you calculated at fiscal year-end 2006 for the West Coast, Midwest and East Coast regions and why you believe calculating a weighted-average time for delivery of all shipments is appropriate. Please explain to us why your website states that customers should expect delivery between 7 to 10 business days for merchandise shipped from the warehouse and that drop shipments directly from the vendor will take longer. Generally, 7 to 10 business days can translate into up to 14 calendar days. For fiscal 2006, please also tell us the percentage of your product net sales that are shipped to customers directly from your warehouse in Kentucky and the percentage of your product net sales drop shipped directly from vendors. Tell us what consideration you have given to drop shipments from vendors in the analysis of delivery data you performed on fiscal 2006 shipments. Please also tell us if the products that are drop shipped directly from vendors are generally the higher priced products when compared to the unit price of the products you maintain in your warehouse.

General

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, **please provide, in writing, a statement from the company acknowledging that:**

- the company is responsible for the adequacy and accuracy of the disclosures in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filings or in response to our comments on your filings.

Please send us your response to our comments within ten business days from the date of this letter. You should provide a cover letter keying your response to our comments, and provide the requested supplementary information, if any. Where our comment requests you to revise

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future filings, we would expect that information to be included in your next filing. If you believe complying with a comment is not appropriate, please tell us why in your letter. Your supplemental response should be submitted in electronic form on EDGAR as a correspondence file. Refer to Rule 101 (a) of Regulation S-T.

You may contact Milwood Hobbs, Staff Accountant, at (202) 551-3241, or me at (202) 551-3841, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Michael Moran
Accounting Branch Chief