

**Mail Stop 3561**

March 11, 2008

By Facsimile and U.S. Mail

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

**Re: Design Within Reach, Inc.**  
**Form 10-K for the Fiscal Year Ended December 30, 2006**  
**Form 10-Q for the Fiscal Quarters Ended March 31, 2007, June 30, 2007 and**  
**September 29, 2007**  
**File No. 0-50807**

Dear Mr. Brunner:

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

Sincerely,

Michael Moran  
Accounting Branch Chief