



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

July 26, 2006

Mr. Steven W. Alstadt  
Furniture Brands International, Inc.  
101 South Hanley Road  
St. Louis, Missouri 63105

**RE: Furniture Brands International, Inc.  
Form 10-K for the fiscal year ended December 31, 2005  
Filed March 15, 2006  
File #1-91**

Dear Mr. Alstadt:

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

If you have any questions regarding these comments, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747, or in her absence, to me at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant