



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2010

Mr. Steven G. Rolls  
Furniture Brands International, Inc.  
1 North Brentwood Blvd.  
St. Louis, Missouri 63105

**Re: Furniture Brands International, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 2, 2010**  
**File No. 1-91**

Dear Mr. Rolls:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief