



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

March 2, 2007

By U.S. Mail

Mr. Chris Newman
Chief Financial Officer and Senior Vice President
Restoration Hardware, Inc.
15 Koch Road, Suite J
Corte Madera, CA 94925

Re: Restoration Hardware, Inc.
Form 10-K for the Fiscal Year Ended January 28, 2006
Filed April 12, 2006
File No. 0-24261

Dear Mr. Newman:

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