



DIVISION OF  
CORPORATION FINANCE

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

March 20, 2008

Mr. David Callen  
Vice President, Finance and Treasurer, Ethan Allen Interiors, Inc.  
Ethan Allen Drive  
Danbury, CT 06811

**Re: Ethan Allen Interiors, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2007**  
**Definitive Proxy Statement for 2007 Annual Meeting for Stockholders**  
**File No. 1-11692**

Dear Mr. Callen:

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 Mindy Hooker, Staff Accountant, at (202) 551-3732, Dieter King, Attorney, at (202) 551-3338, Brigitte Lippmann, Attorney, at (202) 551-3713 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief