



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

March 19, 2018

Via E-mail

Mr. Corey Whitely  
Chief Financial Officer  
Ethan Allen Interiors Inc  
25 Lake Avenue Ext.  
Danbury, CT 06811

**Re: Ethan Allen Interiors Inc**  
**Form 10-K for the Year Ended June 30, 2017**  
**Filed August 2, 2017**  
**File No. 1-11692**

Dear Mr. Whitely:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction