

# ETHAN ALLEN

ETHAN ALLEN INTERIORS INC.

**M. FAROOQ KATHWARI**  
Chairman, President and CEO

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CHAIRMAN'S  
CORRESPONDENCE UNIT

May 9, 2007

The Honorable Christopher Cox, Chairman  
U. S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-1070

Dear Chairman Cox:

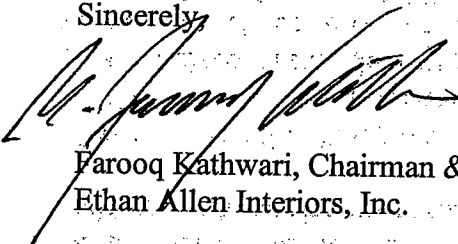
At Ethan Allen, we value the role that the SEC has played in protecting the interests of investors.

When Ethan Allen went public in 1993, we chose to have our stock listed on the NYSE in order to let investors know that we proudly met the high corporate governance and financial standards required by the NYSE. Since 1867, the NYSE has used ticker symbols of three or fewer letters, and our three digit ticker symbol has efficiently served as a distinguishing identifier of that high standard and achievement for our company and adds value to our investor relations.

From its inception thirty years ago, NASDAQ has used ticker symbols of four or more characters as part of its distinguishing brand. We do not oppose fair competition in the market place, but we do agree that NASDAQ's effort to adopt ticker symbols of three or fewer characters is predatory and unfairly diminishes the distinguishing benefit to Ethan Allen of our election to be listed on the NYSE.

We respectfully request that you help investors to be able to quickly and easily identify the listing exchange by maintaining the differentiation of ticker symbol structures that has been created and practiced since the inception of this competition between NYSE and NASDAQ.

Sincerely,



Farooq Kathwari, Chairman & CEO  
Ethan Allen Interiors, Inc.