



DIVISION OF
CORPORATION FINANCE

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

March 20, 2024

Ginger Triscele
Ethan Allen Interiors Inc.

Re: Ethan Allen Interiors Inc. (the "Company")
Incoming letter dated March 19, 2024

Dear Ginger Triscele:

This letter is in regard to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by Chris Mueller (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. Your letter indicates that the Proponent has withdrawn the Proposal and that the Company therefore withdraws its March 6, 2024 request for a no-action letter from the Division. Because the matter is now moot, we will have no further comment.

Copies of all of the correspondence related to this matter will be made available on our website at <https://www.sec.gov/corpfin/2023-2024-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Chris Mueller

ETHAN ALLEN

March 6, 2024

VIA ONLINE SEC SHAREHOLDER PROPOSAL FORM

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

RE: Ethan Allen Interiors Inc. (ETD)
Exclusion of Stockholder Proposal Submitted by Chris Mueller

Ladies and Gentlemen:

This letter is submitted on behalf of Ethan Allen Interiors Inc., a Delaware corporation (“**Ethan Allen**” or the “**Company**”), pursuant to Rule 14a-8(j) promulgated under the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), to notify the Securities and Exchange Commission (the “**Commission**”) of the Company’s intention to exclude a stockholder proposal and related supporting statement (the “**Proposal**”) submitted by Chris Mueller (the “**Proponent**”), from the Company’s proxy materials for its 2024 Annual Meeting of Stockholders (the “**2024 Proxy Materials**”). For the reasons set forth below, we request confirmation that the Division of Corporation Finance (the “**Staff**”) will not recommend to the Commission that enforcement action be taken if the Company excludes the Proposal from its 2024 Proxy Materials pursuant to provisions within Rule 14a-8 under the Exchange Act, as further described below.

In accordance with Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“**SLB 14D**”), this letter and its attachments are being submitted to the Staff using the Commission’s online Shareholder Proposal Form. As required by Rule 14a-8(j) and SLB 14D, this letter and its attachments are concurrently being sent to the Proponent as notice of the Company’s intent to omit the Proposal from its 2024 Proxy Materials. The Company intends to file its definitive 2024 Proxy Materials with the Commission on or about September 27, 2024, which, in line with Rule 14a-8(j), is more than 80 days after the date of this letter.

Rule 14a-8(k) and SLB 14D provide that shareholder proponents are required to send companies a copy of any correspondence that proponents elect to submit to the Commission or Staff. Accordingly, we hereby notify the Proponent that if the Proponent elects to submit additional correspondence to the Commission or Staff in response to this letter, a copy of that correspondence should be concurrently provided to the undersigned on behalf of the Company.

Pursuant to the guidance provided in Section F of Staff Legal Bulletin 14F (October 18, 2011), we ask that the Staff provide its response to this request to the undersigned via e-mail at the address noted in the last paragraph of this letter.

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Proposal

The Proposal sets forth the following proposed resolutions for the vote of the Company's stockholders at the 2024 Annual Meeting of Stockholders:

Resolved: Ethan Allen Interiors Inc. should disclose registered shareholders share totals on 10-Q and 10-K reports. Registered share totals should include separate tallies of shares held by investors in DRS and DSPP form (and Cede) if possible.

Resolved: Ethan Allen Interiors Inc. should upgrade its investment plan and move away from Computershare's boilerplate DirectStock plan.

Basis for Exclusion

As discussed in more detail below the Company respectfully requests that the Staff concur in its view that the Proposal may properly be excluded from the 2024 Proxy Materials pursuant to:

- Rule 14a-8(b)(1)(i) promulgated under the Exchange Act, because the Proponent failed to own at least the minimum amount of securities for the minimum required period of time;
- Rule 14a-8(b)(1)(iii) promulgated under the Exchange Act, because the Proponent failed to provide a written statement that they were available to meet with the Company;
- Rule 14a-8(c) promulgated under the Exchange Act, because the Proposal constitutes multiple proposals; and
- Rule 14a-8(f) promulgated under the Exchange Act, because the Proponent failed to provide timely requisite proof of their continuous ownership of the Company's common stock.

Background

The Company received a letter dated January 26, 2024 from the Proponent on January 29, 2024 attached hereto as Exhibit A. The Proposal did not include (i) verification of the Proponent's ownership of the requisite number of Company shares from the record owner of those shares, or (ii) a written statement that the Proponent was available to meet with the Company, noting business days and specific times for such availability. In addition, the Proposal contained multiple proposals. The Company reviewed its stock records which indicated that the Proponent has been a registered holder with the Company's registered transfer agent, Computershare, of one (1) share of the Company's common stock since July 6, 2023, which is less than the required amount and period for holding under Rule 14a-8(b)(1)(i). The Proposal stated that the Proponent "would be happy to meet with the board to discuss [the] [P]roposal at any time," but did not include any specific times or dates.

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On January 30, 2024, after confirming that the Proponent was not a registered owner of a sufficient amount of Ethan Allen common stock, in accordance with Rule 14a-8(b)(1)(i), and within 14 days of receiving the Proposal, the Company sent a letter (“**Deficiency Letter**”), via email, to the Proponent requesting a written statement from the record owner of the Proponent’s shares verifying that the Proponent beneficially owned the requisite number of shares of Ethan Allen common stock continuously for at least the requisite period preceding and including January 26, 2024, the date the Proposals were submitted. The Company also sent a courtesy hard copy via UPS Next Day Air. Attached hereto is a copy Deficiency Letter (Exhibit B) and the confirmation of delivery of the courtesy hardcopy (Exhibit C).

In addition to describing the necessary documentation to prove adequate beneficial ownership of Company shares, the Deficiency Letter notified the Proponent of the requirements of Rule 14a-8(c), which specifically states that no more than one proposal, directly or indirectly, may be submitted to a company for a particular shareholders’ meeting and the requirements of Rule 14a-8(b)(1)(iii) that the proponent must provide the company with a written statement that the proponent is able to meet with the company in person or via teleconference no less than 10 calendar days, nor more than 30 calendar days, after submission of the stockholder proposal. This written statement must include the proponent’s contact information as well as business days and specific times that the proponent is available to discuss with the company. The Deficiency Letter also informed the Proponent that their response to remedy the deficiencies as outlined above must be postmarked or transmitted to the Company no later than 14 calendar days from the date of receipt of the Deficiency Letter (i.e., February 13, 2024).

As of the date of this letter, the Company has not received any correspondence from the Proponent relating to the deficiencies as outlined above, nor has it received any proof of the Proponent’s continuous beneficial ownership of the Company’s common stock, even after provision of the Deficiency Letter.

Analysis

- I. The Proposal may be excluded pursuant to Rule 14a-8(b)(1) and Rule 14a-8(f) because the Proponent failed to establish the requisite eligibility to submit the Proposal in a timely manner after receiving notice of such deficiency.**

The Company may exclude the Proposal under Rule 14a-8(b)(1)(i) and Rule 14a-8(f)(1) because the Proponent failed to substantiate its eligibility to submit the Proposal in compliance with Rule 14a-8, after the Company properly notified the Proponent of the deficiency and the Proponent failed to correct it. Under Rule 14a-8(b)(1)(i), to be eligible to submit a proposal, a proponent must have continuously held: (i) at least \$2,000 in market value of the Company’s securities entitled to vote on the proposal for at least three years; (ii) at least \$15,000 in market value of the Company’s securities entitled to vote on the proposal for at least two years; or (iii) at least \$25,000 in market value of the Company’s securities entitled to vote on the proposal for at least one year, in each case, as of the submission date of the

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proposal.

The Company satisfied its obligation under Rule 14a-8(f)(1) to notify the Proponent of the deficiencies by providing the Deficiency Letter on January 30, 2024, within the time frame required by Rule 14a-8(f), identifying the deficiencies, notifying the Proponent of the requirements of Rule 14a-8(b) and specifically explaining how the Proponent could cure the deficiencies. However, despite the information and instructions provided by the Company in the Deficiency Letter, the Proponent failed to remedy the defects, because they did not provide the Company with sufficient proof of continuous ownership of the Company's common stock from the "record" holder of those shares at any point.

The Staff has consistently concurred in the exclusion of proposals where proponents have failed to include sufficient proof of beneficial ownership of the requisite amount of company shares for the required period and have failed, following a timely and proper request by the company, to provide evidence of eligibility under Rule 14a-8(b) and Rule 14a-8(f)(1) within 14 calendar days of receiving notice of the deficiency. See The Hershey Company (Feb. 21, 2024); AMC Networks Inc. (Apr. 4, 2023); Astronics Corporation (Mar. 28, 2023); CDW Corporation (Mar. 28, 2023); CVS Health Corporation (Mar. 28, 2023); ANSYS, Inc. (Mar. 15, 2023); The Coca-Cola Company (Feb. 21, 2023); FedEx Corporation (July 5, 2016); General Mills, Inc. (June 17, 2016); General Electric Company (Jan. 29, 2016); Medidata Solutions, Inc. (Dec. 12, 2014); PepsiCo, Inc. (Jan. 11, 2013); Cisco Systems, Inc. (Jul. 11, 2011); Amazon.com, Inc. (Mar. 29, 2011); Qwest Communications International, Inc. (Feb. 28, 2008); CSK Auto Corp. (Jan. 29, 2007); Johnson & Johnson (Jan. 3, 2005); and Agilent Technologies (Nov. 19, 2004).

II. The Proposal may be excluded pursuant to Rule 14a-8(b)(1) and Rule 14a-8(f) because the Proponent failed to provide the Company with a written statement regarding his ability to meet with the Company after receiving notice of such deficiency.

Rule 14a-8(b)(1)(iii) requires each proponent to provide a written statement that he or she is able to meet with the company in person or via teleconference no less than 10 calendar days, nor more than 30 calendar days, after submission of the shareholder proposal. This written statement must include the proponent's contact information as well as business days and specific times that the proponent is available to discuss the proposal with the company. The proponent must identify times that are within the regular business hours of the company's principal executive office. The Commission has indicated that proponents must identify specific dates and times rather than providing a general statement of the proponent's availability, as the former approach increases the likelihood of engagement because the company knows the proponent's availability in advance. See Commission Release No. 34-89964, 85 Fed. Reg 70240, 70253-4. (Sept. 23, 2020) ("**Release No. 34-89964**"). Under Rule 14a-8(f)(1), a company may exclude a shareholder proposal if the proponent fails to provide evidence that it meets any of the eligibility requirements of Rule 14a-8(b) following a timely and proper request by the company.

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Despite the information and instructions provided by the Company in the Deficiency Letter, the Proponent failed to remedy this defect because they did not provide the Company with a written statement that included the business days and specific times of availability to discuss the Proposal. Rather, the Proponent stated only that they will “meet with the board to discuss at any time.”

As such, the written statement submitted by the Proponent is insufficient for purposes of Rule 14a-8(b)(1)(iii) in that it does not identify the Proponent’s availability to discuss the Proposal with the Company on a specific day or time within the Company’s regular business hours, contrary to the Commission’s mandate in Release No. 34-89964 (noting the Commission’s view that it did “not agree with the commenter who suggested that providing a general statement of the shareholder-proponent’s availability would be preferable to identifying specific dates and times,” because “[w]hile a general statement of availability could indicate a shareholder-proponent’s willingness to engage, the identification of specific dates and times would add certainty as to the shareholder-proponent’s availability, and [the Commission] believe[d] that engagement may be more likely to occur where the company knows the shareholder-proponent’s availability in advance”).

In accordance with these requirements, the Staff has consistently permitted the exclusion of shareholder proposals where a proponent fails to provide a written statement of the proponent’s availability to discuss the proposal meeting the applicable requirements after receiving a timely deficiency notice from the company under Rule 14a-8(b)(1)(iii) and Rule 14a-8(f)(1). See The Hershey Company (Feb. 21, 2024); Chevron Corporation (Apr. 4, 2023); CDW Corporation (Mar. 28, 2023); The Allstate Corporation (Jan. 23, 2023); Tectron, Inc. (Jan. 23, 2023); Molina Healthcare, Inc. (Jan. 17, 2023); AmerisourceBergen Corporation (Jan. 12, 2023); Deere & Company (Dec. 5, 2022); PPL Corp. (Mar. 9, 2022); The Allstate Corp. (Feb. 8, 2022); and American Tower Corp. (Feb. 8, 2022).

III. The Proposal may be excluded pursuant to Rule 14a-8(c) and Rule 14a-8(f) because the Proposal constitutes multiple proposals.

Rule 14a-8(c) provides that a “person may submit no more than one proposal, directly or indirectly, to a company for a particular shareholders’ meeting.” The one-proposal limitation applies not only to proponents who submit multiple proposals in multiple submissions, but also to proponents who submit multiple proposals as elements or components of an ostensibly single proposal. The Company believes that the Proposal could be read to seek to provide stockholders with the opportunity to mandate that the Company’s board of directors take the following separate and distinct actions:

- “disclose registered shareholder share totals on 10-Q and 10-K reports.”
- “upgrade its investment plan.”

Staff no-action letter precedent indicates that the test for whether a single submission with multiple elements and components (such as the Proposal) actually constitutes more than one proposal is

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whether the elements or components of the proposal are closely related and essential to a single well-defined unifying concept. See *Pacific Enterprises* (Feb. 19, 1998) (concurring in the exclusion of a single submission related to six matters when the company argued that the elements failed to constitute “closely related elements and essential components of a single well-defined unitary concept necessary to comprise a single shareholder proposal”). See also, e.g., *Textron, Inc.* (Mar. 7, 2012) (concurring with the company’s view that a proposal was excludable under Rule 14a-8(c) because a “change of control” provision in a proxy access proposal diverged from the proposal’s overarching goal of providing shareholders with proxy access and instead sought to address a possible consequence of shareholders utilizing the proposed proxy access mechanism); *General Motors Corporation* (Apr. 9, 2007) (concurring in the exclusion of a single submission under Rule 14a-8(c) when the company argued that the proposal included several distinct steps to restructure the company and were not so closely related to comprise a single proposal).

The scope of the Proposal represents two separate and distinct actions submitted under the guise of a single Proposal. The Company alerted the Proponent to these deficiencies in a timely and proper Deficiency Letter, yet the Proponent took no steps to remedy these defects. As a result, the Proposal may properly be excluded under Rule 14a-8(c) and Rule 14a-8(f)(1).

Conclusion

Based on the foregoing analysis, the Company respectfully requests that the Staff indicate that it will not recommend enforcement action to the Commission if the Company excludes the Proposal from its 2024 Proxy Materials.

If you have any questions or need additional information, please feel free to contact either myself at (203) 743-8646 or Matthew McNulty at (203) 743-8481. Correspondence regarding this letter and the Proposal should be sent to ginger.triscele@ethanallen.com and matt.mculty@ethanallen.com.

Sincerely,



Ginger Triscele
Senior Director of Accounting
Corporate Secretary

Enclosures

cc: Matthew McNulty, Ethan Allen Senior Vice President, Chief Financial Officer & Treasurer
Scott Levi, Esq., Partner, White & Case LLP
Chris Mueller

Exhibit A

January 26, 2024

Ethan Allen Interiors, Inc.
25 Lake Avenue Ext.
Danbury, CT 06811

Members of the board.

My name is Chris Mueller, and I would like to submit a shareholder proposal for the 2024 annual shareholder meeting. I am an individual investor with a directly registered ownership position in our company. I intend to hold my position through the date of the 2024 annual shareholder meeting. I would be happy to meet with the board to discuss my proposal at any time.

My proposal: Ethan Allen Interiors, Inc. should disclose registered shareholder share totals on 10-Q and 10-K reports. Registered share totals should include separate tallies of shares held by investors in DRS and DSPP form (and Cede if possible). In addition, our company should upgrade its investment plan, and move away from Computershare's boilerplate DirectStock plan.

Several issuers already disclose registered share totals with a couple sentences on each 10-Q or 10-K report. Registered holders are passionate and loyal investors who disclose their personal information to and desire a direct and close relationship with the company they invest with. Registered holder information is of material interest to investors who want to track distribution and commitment of an investor base, and can inspire more long term investors.

Regarding the investment plan, there are several reasons why we should upgrade. First - DirectStock plan does not allow hybrid holding methods in a single account. All accounts are either fully enrolled or fully not enrolled in the plan. Accounts NOT enrolled are "all DRS" (owned exclusively by the investor). By comparison, accounts that are fully enrolled are what Computershare calls DSPP consisting of "shares that underpin the plan".

Second, recurring buys through DirectStock plan are scheduled and predictable - making them prone to arbitrage and manipulation. The purchases tend to be processed through a single broker-dealer (often BofA Securities) and they tend to happen T+3 from the 1st and 15th (excluding weekends and bank holidays). The 2024 dates that these purchases will likely occur for our company are: Jan 5, Jan 19, Feb 6, Feb 21, Ma 6, Mar 20, April 4, April 18, May 6, May 20, June 6, June 21, July 5, July 18, Aug 6, Aug 20, Sept 6, Sept 19, Oct 4, Oct 18, Nov 6, Nov 21, Dec 5, and Dec 19.

Upgrading our investment plan would allow Ethan Allen Interiors, Inc. the ability to allow hybrid registered holding methods and meet the needs of materially interested long term retail investors. It would also allow for our company to either put an end to the predictable and vulnerable recurring purchases, or make sure they are less predictable and vulnerable. While it would represent an additional cost, sponsoring and administering a customized plan will be worth it.

Thank you for your time,



Chris Mueller



Exhibit B

ETHAN ALLEN

January 30, 2024

BY OVERNIGHT MAIL AND VIA ELECTRONIC MAIL to [REDACTED]

Mr. Chris Mueller
[REDACTED]

Dear Mr. Mueller,

We received your letter dated January 26, 2024, on January 29, 2024, containing two proposals requesting that Ethan Allen Interiors Inc. (the "Company," "we" or "us") (1) "disclose registered shareholder share totals on 10-Q and 10-K reports including separate tallies of shares held by investors in DRS and DSPP form (and Cede if possible) and (2) "upgrade its investment plan, and move away from Computershare's boilerplate Direct Stock plan."

Rule 14a-8 (the Securities and Exchange Commission's ("SEC") rule regarding shareholder proposals) includes certain eligibility requirements that must be met in order for a proposal to be included in a company's proxy statement. You have not met several of these, as follows:

- Rule 14a-8(c) states that you may submit no more than one proposal, directly or indirectly, to us for a particular shareholders' meeting.
- Rule 14a-8(b)(i) states that you must have continuously held: (i) at least \$2,000 in market value of our common stock for at least three years, preceding and including the date that the proposal was submitted; (ii) at least \$15,000 in market value of our common stock for at least two years, preceding and including the date that the proposal was submitted; *or* (iii) at least \$25,000 in market value of common stock entitled to vote on the proposal for at least one year, preceding and including the date that the proposal was submitted. If you meet such requirement as a registered holder, you are not required to provide us written proof. If you meet such requirement through shares you own in "street name," you are required to submit to us a written statement from the record holder of your common stock (usually a broker or bank) confirming that.
- Rule 14a-8(b)(ii) states that you must provide us with a written statement that you intend to continue to hold the above-referenced requisite amount of our common stock through the date of our 2024 shareholders' meeting.
- Rule 14a-8(b)(iii) states that you must provide us with a written statement that you are able to meet with us via teleconference (or in person) no less than 10 calendar days, nor more than 30 calendar days, after the submission date of your proposal. You must include your contact information, as well as business days and specific times between 9 am and 5:30 pm ET (i.e., the time zone of our principal executive offices) when you are available to discuss the proposal with us.

Your letter fails to meet all of the above-mentioned eligibility requirements for submission of a shareholder proposal. First, your letter contains more than one proposal, failing to meet the requirements of Rule 14a-8(c). Additionally, our records indicate that you have been a registered holder with our registered transfer agent, Computershare, of one (1) share of our common stock since July 6, 2023, which is less than the required amount and period for holding under Rule 14a-8(b)(i). Further, you have not met the requirements of Rules 14a-8(b)(ii) and

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14a-8(b)(iii). Accordingly, please revise your letter to include only one proposal. Please also provide us in writing (i) a statement from the record holder (e.g., a broker or bank) of any common stock you hold in “street name” verifying that as of January 26, 2024 (the date the proposal was submitted by mail to us), you have continuously held the requisite amount of common stock for the required period,¹ (ii) a statement of your intent to hold the requisite amount of common stock through the date of our 2024 annual shareholders’ meeting, *and* (iii) your availability to meet with us via teleconference (or in person) as per the parameters stated above.

The rules of the SEC require that a response to this letter, which corrects all of these eligibility deficiencies, be postmarked or transmitted electronically to us no later than 14 calendar days from the date you receive this letter. If you fail to respond as required within that deadline, we may exclude your proposal from our proxy materials for our 2024 annual shareholders’ meeting.

If you should have any questions, please feel free to contact either myself or Matt McNulty. We would also appreciate if you could acknowledge receipt of this email.

Regards,



Ginger Triscele

Senior Director of Accounting, and Corporate Secretary

CC: Matt McNulty, Senior Vice President, CFO & Treasurer

¹ If your broker or bank is not a DTC participant (you can ask them or check online), then you specifically need to submit proof of ownership from the DTC participant through which your shares of our common stock are held verifying your ownership. If the DTC participant holding your shares is not able to confirm your ownership but is able to confirm the holdings in the shares of your bank or broker, two proof of ownership statements confirming your requisite ownership should be provided: (i) one from your broker or bank confirming your ownership; and (ii) other from the DTC participant confirming your ownership.

Ginger Triscele

From: Ginger Triscele
Sent: Tuesday, January 30, 2024 4:58 PM
To: Chris Mueller
Cc: Matt McNulty
Subject: Response to Shareholder Proposal Letter Dated 1/26/2024
Attachments: Ethan Allen Response Letter - Chris Mueller.pdf

Tracking:	Recipient	Delivery	Read
	Chris Mueller		
	Matt McNulty	Delivered: 1/30/2024 4:58 PM	Read: 1/30/2024 5:08 PM
	Levi, Scott		

Hello Chris,

Thank you again for your interest in Ethan Allen. This is to acknowledge receipt of your letter dated January 26, 2024 containing two shareholder proposal requests. Please find attached Ethan Allen's formal response to your letter. An original hard copy will also be sent to the mailing address listed in your letter.

Kind Regards,

Ginger Triscele

GINGER TRISCELE, CPA
SENIOR DIRECTOR OF ACCOUNTING AND CONTROLS
CORPORATE SECRETARY
203.743.8646 [REDACTED]
ginger.triscele@ethanallen.com
25 Lake Avenue Ext | PO Box 1966 | Danbury, CT 06813-1966
ethanallen.com

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Ginger Triscele

From: Microsoft Outlook <MicrosoftExchange329e71ec88ae4615bbc36ab6ce41109e@ethanallen.com>
To: Chris Mueller
Sent: Tuesday, January 30, 2024 4:58 PM
Subject: Relayed: Response to Shareholder Proposal Letter Dated 1/26/2024

Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server:

[Chris Mueller](#) [REDACTED]

Subject: Response to Shareholder Proposal Letter Dated 1/26/2024

Exhibit C

Frank Broadhurst

From: Ginger Triscele
Sent: Wednesday, February 7, 2024 9:12 PM
To: Frank Broadhurst
Subject: Proof of Delivery

Hi Frank,

Are we able to get the actual image of the signature for the proof of delivery on the below package?

Proof of Delivery

Dear Customer,

This notice serves as proof of delivery for the shipment listed below.

Tracking Number

[REDACTED] 3187

Weight

0.10 LBS

Service

UPS Next Day Air®

Shipped / Billed On

01/31/2024

Additional Information

Adult Signature Required

Delivered On

02/01/2024 10:01 A.M.

Received By

MUELLER

Delivered To

Left At

Residential

Please print for your records as photo and details are only available for a limited time.

Sincerely,

UPS

Tracking results provided by UPS: 02/07/2024 9:09 P.M. EST

GINGER TRISCELE, CPA
SENIOR DIRECTOR OF ACCOUNTING AND CONTROLS
CORPORATE SECRETARY

203.743.8646 [REDACTED]
ginger.triscele@ethanallen.com

25 Lake Avenue Ext | PO Box 1966 | Danbury, CT 06813-1966
ethanallen.com



our shipment
[redacted] 187

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Thursday, February 01 at 10:01 A.M. at Residential

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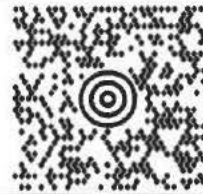
FRANK BROADHURST
(203) 743-8000
ETHAN ALLEN, INC.
25 LAKE AVENUE EXT
DANBURY CT 06811-5286

0.1 LBS LTR

1 OF 1

SHIP TO:

MR. CHRIS MUELLER



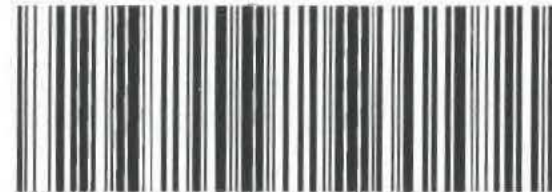
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UPS NEXT DAY AIR

1

TRACKING #: [REDACTED] 3187



BILLING: P/P
ADULT SIGNATURE REQUIRED - MIN 21

REF 1: 9
REF 2: documents

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ETHAN ALLEN

March 19, 2024

VIA ONLINE SEC SHAREHOLDER PROPOSAL FORM

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

RE: Withdrawal of No-Action request Dated March 6, 2024 Relating to Shareholder Proposal Submitted by Chris Mueller

Ladies and Gentlemen:

In a letter dated March 6, 2024 (the “**No-Action Request Letter**”), Ethan Allen Interiors Inc. (the “**Company**”), requested that the Staff of the Division of Corporation Finance of the U.S. Securities and Exchange Commission (the “**Staff**”) concur that a shareholder proposal and statement in support thereof (the “**Proposal**”) submitted by Chris Mueller (the “**Proponent**”) may be omitted from the Company’s proxy materials for its 2024 annual meeting of shareholders.

On March 7, 2024, the Proponent submitted to the Company an email withdrawing the Proposal. A copy of the withdrawal email is attached as Exhibit A. In reliance on the withdrawal of the Proposal, the Company also hereby withdraws the No-Action Request Letter.

If you have any questions or need additional information, please feel free to contact either myself at (203) 743-8646 or Matthew McNulty at (203) 743-8481. Correspondence regarding this letter and the Proposal should be sent to ginger.triscele@ethanallen.com and matt.mcnulty@ethanallen.com.

Sincerely,



Ginger Triscele
Senior Director of Accounting
Corporate Secretary

Enclosures

cc: Matthew McNulty, Ethan Allen Senior Vice President, Chief Financial Officer & Treasurer
Scott Levi, Esq., Partner, White & Case LLP

Exhibit A

Ginger Triscele

From: Ginger Triscele
Sent: Thursday, March 7, 2024 1:47 PM
To: Chris Mueller
Cc: Matt McNulty
Subject: RE: [EXTERNAL] Re: Response to Shareholder Proposal Letter Dated 1/26/2024

Hi Chris,

Thank you for the email – just sending a note to confirm our acknowledgment.

Thanks!

Ginger

GINGER TRISCELE, CPA
SENIOR DIRECTOR OF ACCOUNTING AND CONTROLS
CORPORATE SECRETARY

203.743.8646 [REDACTED]
ginger.triscele@ethanallen.com

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From: Chris Mueller [REDACTED]
Sent: Thursday, March 7, 2024 8:10 AM
To: Ginger Triscele <ginger.triscele@ethanallen.com>
Cc: Matt McNulty <matt.mcnulty@ethanallen.com>
Subject: Re: [EXTERNAL] Re: Response to Shareholder Proposal Letter Dated 1/26/2024

Hi Ginger,

I would like to withdraw my shareholder proposal. This is my notice that I'd like it withdrawn.

Chris

On Wed, Mar 6, 2024 at 2:26 PM Ginger Triscele <ginger.triscele@ethanallen.com> wrote:

Hi Chris,

Thank you for the quick response. Yes if you can please formally withdraw your proposal that would be greatly appreciated.

Thanks!

Ginger

GINGER TRISCELE, CPA
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From: Chris Mueller [REDACTED]
Sent: Wednesday, March 6, 2024 2:23 PM
To: Ginger Triscele <ginger.triscele@ethanallen.com>
Cc: Matt McNulty <matt.mcnulty@ethanallen.com>
Subject: [EXTERNAL] Re: Response to Shareholder Proposal Letter Dated 1/26/2024

Hi Ginger,

Thank you for your email. Sorry for not following up sooner. If you'd like me to withdraw my proposal, please let me know.

Chris

On Wed, Mar 6, 2024 at 2:10 PM Ginger Triscele <ginger.triscele@ethanallen.com> wrote:

Dear Mr. Mueller,

We have not received any correspondence from you following our letter to you dated January 30, 2024, and more than 14 days have passed since you received that notice based on our records. As a result, we are entitled to exclude your proposal from the proxy materials for our 2024 annual meeting, following the receipt of a no-action letter from the Securities and Exchange Commission. We submitted our request for the no-action letter today. Please see the attached a copy for your reference, and let us know of any questions.

Best regards,

Ginger

GINGER TRISCELE, CPA
SENIOR DIRECTOR OF ACCOUNTING AND CONTROLS
CORPORATE SECRETARY

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From: Ginger Triscele
Sent: Tuesday, January 30, 2024 4:58 PM
To: Chris Mueller [REDACTED] PII
Cc: Matt McNulty <matt.mcnulty@ethanallen.com>
Subject: Response to Shareholder Proposal Letter Dated 1/26/2024

Hello Chris,

Thank you again for your interest in Ethan Allen. This is to acknowledge receipt of your letter dated January 26, 2024 containing two shareholder proposal requests. Please find attached Ethan Allen's formal response to your letter. An original hard copy will also be sent to the mailing address listed in your letter.

Kind Regards,

Ginger Triscele

ETHAN ALLEN

GINGER TRISCELE, CPA
SENIOR DIRECTOR OF ACCOUNTING AND CONTROLS
CORPORATE SECRETARY

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