



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

DIVISION OF  
CORPORATION FINANCE

March 20, 2012

Via facsimile

Mr. David R. 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, 2011  
Filed August 18, 2011  
File No. 1-11692**

Dear Mr. Callen:

We have reviewed your response to our letter dated February 28, 2012 and have the following additional comment. If you disagree, we will consider your explanation as to why our comment is inapplicable. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Fiscal 2011 compared to Fiscal 2010, page 24

Interest and Other Income, net, page 26

We have read your response to prior comment two of our letter dated February 28, 2012. It remains unclear to us how you have determined that a \$1.5 million adjustment would not have been material to your previously reported results. Please provide a more detailed analysis explaining how you have determined this adjustment would not have been material, both quantitatively and qualitatively on a quarterly and annual basis.

You may contact Mindy Hooker at (202) 551-3732 or me at (202) 551-3768 with any questions.

Sincerely,

/s/ John Cash

John Cash  
Branch Chief