



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