

February 3, 2000

M. Farooq Kathwari  
Ethan Allen Interiors Inc.  
Ethan Allen Drive  
Danbury, CT 06811

RE: Schedule 13G

Enclosed pursuant to Rule 13d-1(b) under the Securities Exchange Act of 1934 is a report on Schedule 13G reporting beneficial ownership at December 31, 1999 by American Express Company and American Express Financial Corporation in Common Stock of Ethan Allen Interiors Inc.

Sincerely,

Steve Turbenson  
Director - External Reports and Tax

Enclosure

SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

SCHEDULE 13G

Under the Securities and Exchange Act of 1934

Ethan Allen Interiors Inc.

-----  
(Name of Issuer)

Common Stock

-----  
(Title of Class of Securities)

297602104

-----  
(CUSIP Number)

The information required in the remainder of this cover page (except any items to which the form provides a cross-reference) shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act.

CUSIP NO. 297602104

2) Check the Appropriate Box (a)  
if a Member of a Group (b) X - Joint Filing

3) SEC Use Only

4) Citizenship or Place of Organization New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

(5) Sole Voting Power	-0-
(6) Shared Voting Power	18,090
(7) Sole Dispositive Power	-0-
(8) Shared Dispositive Power	2,763,777

9) Aggregate Amount Beneficially  
Owned by Each Reporting Person 2,763,777

10) Check if the Aggregate Amount in  
Row (9) Excludes Certain Shares Not Applicable

11) Percent of Class Represented by  
Amount In Row (9) 6.8%

12) Type of Reporting Person CO, HC

CUSIP NO. 297602104

1) Name of Reporting Person American Express Financial Corporation  
S.S. or I.R.S. Identification IRS No. 13-3180631  
No. of Above Person

2) Check the Appropriate Box (a)  
if a Member of a Group (b) X - Joint Filing

3) SEC Use Only

4) Citizenship or Place of Organization Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

(5) Sole Voting Power	-0-
(6) Shared Voting Power	18,090
(7) Sole Dispositive Power	-0-
(8) Shared Dispositive Power	2,763,777

9) Aggregate Amount Beneficially  
Owned by Each Reporting Person 2,763,777

10) Check if the Aggregate Amount in  
Row (9) Excludes Certain Shares Not Applicable

11) Percent of Class Represented by  
Amount In Row (9) 6.8%

12) Type of Reporting Person CO, IC

1(a) Name of Issuer: Ethan Allen Interiors Inc.

1(b) Address of Issuer's Principal Executive Offices: Ethan Allen Drive  
Danbury, CT 06811

2(a) Name of Person Filing: American Express Company  
American Express Financial Corporation

2(b) Address of Principal Business Office: American Express Company  
American Express Tower  
200 Vesey Street  
New York, NY 10285  
  
American Express Financial Corporation  
IDS Tower 10  
Minneapolis, MN 55440

2(c) Citizenship: See Item 4 of Cover Page

2(d) Title of Class of Securities: Common Stock

2(e) Cusip Number: 297602104

3 Information if statement is filed pursuant to Rules 13d-1(b) or 13d-2(b):  
American Express Company, one of the persons filing this statement, is  
a Parent Holding Company in accordance with Rule 13d-1(b) (ii) (G).  
  
American Express Financial Corporation, one of the persons filing this  
statement, is an Investment Advisor registered under section 203 of  
the Investment Advisors Act of 1940.

4(a) Amount Beneficially Owned as of December 31, 1999: See Item 9 of Cover  
Pages

4(b) Percent of Class: See Item 11 of Cover Pages

4(c) Number of Shares as to which such person has:  
(i) Sole power to vote or to direct the vote: See Item 5 of Cover Pages  
(ii) Shared power to vote or direct the vote: See Item 6 of Cover Pages  
(iii) Sole power to dispose or to direct the disposition of: See Item 7  
of Cover Pages  
(iv) Shared power to dispose or to direct the disposition of: See Item 8  
of Cover Pages

5 Ownership of 5% or Less of a Class:  
If this statement is being filed to report the fact as of the date  
hereof the reporting person has ceased to be the beneficial owner of  
more than five percent of the class of securities, check the following  
( ).

6 Ownership of more than 5% on Behalf of Another Person:  
  
Not Applicable

7 Identification and Classification of the Subsidiary Which Acquired the  
Security Being Reported on by the Parent Holding Company:  
  
See Exhibit I

8 Identification and Classification of Members of the Group:  
  
Not Applicable

9 Notice of Dissolution of Group:  
  
Not Applicable

10 Certification:

By signing below I certify that, to the best of my knowledge and belief,  
the securities referred to above were acquired in the ordinary course of  
business and were not acquired for the purpose of and do not have the

effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

American Express Financial Corporation

Dated: December 31, 1999

By  
Signature

Steve Turbenson  
Director - External Reports and Tax  
Name/Title

Telephone: (612) 671-2059

Exhibit Index

- Exhibit I Identification and Classification of the Subsidiary which Acquired the Security Being Reported on by the Parent Holding Company.
- Exhibit II Statement of American Express Company
- Exhibit III Statement of American Express Financial Corporation

Exhibit I

to

Schedule 13G

One of the persons filing this statement is a parent holding company. The relevant subsidiary, American Express Financial Corporation, a Delaware Corporation, is registered as investment advisor under section 203 of the Investment Advisors Act of 1940.

EXHIBIT II

to

SCHEDULE 13G

under the

Securities Exchange Act of 1934

American Express Company, American Express Tower, World Financial Center, New York, New York disclaims beneficial ownership of the securities referred to in the Schedule 13G to which this exhibit is attached, and the filing of this Schedule 13G shall not be construed as an admission that American Express Company is, for the purpose of Section 13(d) or 13(g) of the Securities Exchange Act of 1934, the beneficial owner of any securities covered by this Schedule 13G.

Pursuant to Rule 13d-1(f) (1) and subject to the preceding disclaimer, American Express Company affirms it is individually eligible to use Schedule 13G and agrees that this Schedule is filed on its behalf, and authorizes the President, any Vice President, the comptroller, the Secretary, the General Counsel, any Associate General Counsel or any Counsel, each with power to act singly, of each subsidiary of American Express Company making this filing to sign this statement on behalf of American Express Company.

AMERICAN EXPRESS COMPANY

By: \_\_\_\_\_  
Name: Stephen P. Norman  
Title: Secretary

Exhibit III

to

Schedule 13G

Under the  
Securities Exchange Act of 1934

Pursuant to Rule 13d-1(f)(1), American Express Financial Corporation affirms that it is individually eligible to use Schedule 13G and agrees that this Schedule is filed in its behalf.

American Express Financial Corporation

By:  
Steve Turbenson  
Director - External Reports  
and Tax