

Mail Stop 3561

March 12, 2009

Marc D. Stolzman  
Chief Financial Officer  
Blue Nile, Inc.  
705 Fifth Avenue South, Suite 900  
Seattle, Washington 98104

**Re: Blue Nile, Inc.**  
**Form 10-K for the Fiscal Year Ended December 30, 2007**  
**Filed February 27, 2008**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 18, 2008**  
**Form 10-Q for the Fiscal Quarter Ended June 29, 2008**  
**Filed August 8, 2008**  
**Form 10-Q for the Fiscal Quarter Ended September 28, 2008**  
**Filed November 7, 2008**  
**File No. 000-50763**

Dear Mr. Stolzman:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director