

Mail Stop 3561

March 11, 2008

By Facsimile and U.S. Mail

Mr. Ray Brunner
President and Chief Executive Officer
Design Within Reach, Inc.
225 Bush Street, 20th Floor
San Francisco, California 94104

**Re: Design Within Reach, Inc.
Form 10-K for the Fiscal Year Ended December 30, 2006
Form 10-Q for the Fiscal Quarters Ended March 31, 2007, June 30, 2007 and
September 29, 2007
File No. 0-50807**

Dear Mr. Brunner:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief