SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 10-Q

X QUARTERLY REPORT UNDER SECTION 13 OR 15 (d)
OF THE SECURITIES EXCHANGE ACT OF 1934

_____ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (d)
OF THE SECURITIES EXCHANGE ACT OF 1934

For Quarter Ended February 26, 1994

HERMAN MILLER, INC.

A Michigan Corporation ID No. 38-0837640

855 Main Avenue, PO Box 302, Zeeland, MI 49464-0302 Phone (616) 654 3000

Herman Miller, Inc.

(1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months

Yes X No ____

(2) has been subject to such filing requirements for the past 90 days.

Yes X No ____

Common Stock Outstanding at March 31, 1994--24,979,217 shares.

The Exhibit Index appears at page 15.

HERMAN MILLER, INC. FORM 10-Q
FOR THE QUARTER ENDED FEBRUARY 26, 1994

INDEX

HERMAN MILLER, INC.

CONDENSED CONSOLIDATED BALANCE SHEETS

(DOLLARS IN THOUSANDS)

ASSETS	February 26, 1994 (unaudited)	May 29, 1993 (audited)
CURRENT ASSETS:		
Cash and cash equivalents	$ 22,639	$ 16,531
Accounts receivable, net	121,382	111,218
Inventories---		
Finished goods	19,867	18,923
Work in process	5,686	6,692
Raw materials	31,758	30,423
Total inventories	57,311	56,038
Prepaid expenses and other	19,698	23,783
Total current assets	221,030	207,570
PROPERTY AND EQUIPMENT, AT COST	448,741	431,407
Less-accumulated depreciation	216,222	202,963
Net property and equipment	232,519	228,444
OTHER ASSETS:		
Notes receivable, net	34,896	32,174
Other noncurrent assets	26,904	16,154
Total assets	$515,349	$484,342

LIABILITIES & SHAREHOLDERS' EQUITY	February 26, 1994 (unaudited)	May 29, 1993 (audited)
CURRENT LIABILITIES:		
Current maturities of long-term debt	$ 513	$ 515
Notes payable	27,654	18,234
Accounts payable	33,629	38,654
Accruals	89,641	87,456
Total current liabilities	151,437	144,859
LONG-TERM DEBT, less current maturities	20,724	21,128
DEFERRED TAXES	7,204	7,412
OTHER LIABILITIES	28,825	27,001
SHAREHOLDERS' EQUITY:		
Common stock $.20 par value	5,043	5,001
Additional paid-in capital	33,867	29,863
Retained earnings	271,822	251,831
Cumulative translation adjustment	(2,546)	(1,349)
Unearned stock grant compensation	(1,027)	(1,404)
Total shareholders' equity	307,159	283,942
Total liabilities and shareholders' equity	$515,349	$484,342

See accompanying notes to condensed consolidated financial statements.

HERMAN MILLER, INC.

CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS

(DOLLARS IN THOUSANDS EXCEPT PER SHARE DATA)

(UNAUDITED)

	Three Months Ended		Nine Months Ended	
	Feb. 26, 1994	Feb. 27, 1993	Feb. 26, 1994	Feb. 27, 1993
NET SALES	$241,949	$217,462	$705,337	$622,032
COST AND EXPENSES:				
Cost of goods sold	157,791	141,463	460,526	408,777
Operating expenses	67,455	65,025	197,982	190,758
Interest expense	342	415	1,086	1,653
Other income, net	(920)	(1,178)	(2,595)	(1,660)
	224,668	205,725	656,999	599,528
INCOME BEFORE TAXES ON INCOME	17,281	11,737	48,338	22,504
PROVISION FOR TAXES ON INCOME	6,100	4,500	18,500	9,300
NET INCOME	$ 11,181	$ 7,237	$ 29,838	$ 13,204
EARNINGS PER SHARE	$ .44	$ .29	$ 1.18	$ .53
DIVIDENDS PER SHARE OF COMMON STOCK	$ .13	$ .13	$ .39	$ .39

See accompanying notes to condensed consolidated financial statements.

HERMAN MILLER, INC.

CONDENSED CONSOLIDATED STATEMENTS OF

CASH FLOWS

(DOLLARS IN THOUSANDS)

(UNAUDITED)

	Nine Months Ended	
	Feb. 26, 1994	Feb. 27, 1993
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 29,838	$ 13,204
Depreciation and amortization	25,369	24,184
Other, net	(5,286)	25,793
Net cash provided by operating activities	49,921	63,181
CASH FLOWS FROM INVESTING ACTIVITIES:		
Notes receivable repayments	276,432	233,938
Notes receivable issued	(281,194)	(238,708)
Capital expenditures	(27,491)	(33,231)
Other, net	(14,086)	(2,940)
Net cash used for investing activities	(46,339)	(40,941)

CASH FLOWS FROM FINANCING ACTIVITIES:

Net common stock issued	11,046	1,868
Net long-term debt repayments	(198)	(8,946)
Net short-term debt borrowings	9,509	4,985
Dividends paid	(9,824)	(9,775)
Common stock purchased and retired	(7,020)	(8,155)
Other, net	(207)	(218)
Net cash provided by (used for) financing activities	3,306	(20,241)
EFFECT OF EXCHANGE RATE CHANGES ON CASH	(780)	(897)
NET INCREASE IN CASH AND CASH EQUIVALENTS	6,108	1,102
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	16,531	16,949
CASH AND CASH EQUIVALENTS, END OF PERIOD	$ 22,639	$18,051

See accompanying notes to condensed consolidated financial statements.

HERMAN MILLER, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

FOOTNOTE DISCLOSURES

The condensed consolidated financial statements have been prepared by the company, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to such rules and regulations. The company believes that the disclosures made in this document are adequate to make the information presented not misleading. It is suggested that these condensed financial statements be read in conjunction with the financial statements and notes thereto included in the company's Annual Report on Form 10-K for the year ended May 29, 1993.

FISCAL YEAR

The company's fiscal year ends on the Saturday closest to May 31.

SUPPLEMENTAL CASH FLOW INFORMATION

Cash and cash equivalents include all highly liquid debt instruments purchased as part of the company's cash management function. Due to the short maturities of these items, the carrying amount approximates fair value.

Cash payments for income taxes and interest (in thousands) were as follows:

	Nine Months Ended	
	February 26, 1994	February 27, 1993
Interest paid	$1,056	$1,521
Income taxes paid	$9,450	$10,613

CONTINGENCIES

On January 7, 1992, Haworth, Inc., filed a lawsuit in the U.S. District Court for the Northern District of Georgia, Atlanta Division, against Herman Miller, Inc., alleging that the electrical systems used in certain of the company's products infringes one or more of Haworth's patents. On December 9, 1992, the company's motion for change of venue was granted, and the lawsuit was transferred to the U.S. District Court for the Western District of Michigan (Southern Division). The company has received a written opinion from its patent counsel that such patent counsel do not believe the company has been selling an infringing product. The litigation is in a preliminary stage, and the company is defending its position vigorously.

Additionally, there are various other claims and legal proceedings pending against the company arising from its operations.

At this time, management does not expect these matters to have a material adverse effect on the company's consolidated financial position. However, the outcome of these matters is not subject to prediction with certainty.

REPORT OF MANAGEMENT

In the opinion of the company, the accompanying unaudited condensed consolidated financial statements taken as a whole contain all adjustments, consisting of only a normal and recurring nature, necessary to present fairly the financial position of the company as of February 26, 1994, and the results of its operations and cash flows for the nine months then ended. Interim results are not necessarily indicative of results for a full year.

MANAGEMENT'S DISCUSSION AND ANALYSIS
OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following is management's discussion and analysis of certain significant factors which have affected the company's financial condition and earnings during the periods included in the accompanying condensed consolidated financial statements.

A. Financial Summary

A summary of the period-to-period changes is shown below. All amounts are increases (decreases) unless otherwise noted. Dollars are shown in thousands.

	Three Months		Nine Months	
	$	%	$	%
NET SALES	24,487	11.3	83,305	13.4
COST OF GOODS SOLD	16,328	11.5	51,749	12.7
OPERATING EXPENSES	2,430	3.7	7,224	3.8
INTEREST EXPENSE	(73)	(17.6)	(567)	(34.3)
OTHER INCOME NET	258*	21.9*	(935)*	(56.3)*
INCOME BEFORE TAXES ON INCOME	5,544	47.2	25,834	114.8

PROVISION FOR TAXES ON INCOME	1,600	35.6	9,200	98.9
NET INCOME	3,944	54.5	16,634	126.0

* Represents a decrease (increase) in other income

B. Results of Operations

Net sales increased $24.5 million, or 11.3 percent, over third quarter results a year ago. For the third three months of 1994, the company had net sales of $241.9 million, compared with net sales of $217.5 million in the third three months last year. For the first nine months of 1994, the company had net sales of $705.3 million, compared to net sales of $622.0 million in the first nine months last year.

Net sales for the first nine months of fiscal 1994 were the highest recorded in any first nine-month period in the company's history. According to the most recent statistics of the Business and Institutional Furniture Manufacturing Association (BIFMA), United States office furniture net sales for the latest eight-month period increased approximately 7 percent over the same period a year ago. This compares with the company's year-over-year United States net sales growth rate of 13.8 percent for the first nine months.

Net sales of international operations and export sales from the United States in the third quarter ended February 26, 1994, totaled $35.5 million compared with $28.3 million last year. For the first nine months of 1994, net sales of international operations and export sales from the United States were $101.3 million compared with $91.4 million last year.

The backlog of unfilled orders at February 26, 1994, was $115.2 million compared with $126.2 million a year earlier, and $140.7 million at November 27, 1993.

New orders received in the third quarter were $216.4 million, an increase of $13.1 million, or 6.5 percent, when compared to the same period a year ago. New orders for the first nine months were $690.8 million, an increase of $58.8 million, or 9.3 percent, when compared to the first nine months of fiscal 1993. New orders for both the third quarter and first nine months were the highest recorded in any same respective period of the company's history.

While new orders were a company record for any third quarter, the rate of order increase was lower than any of the previous four quarters. The third quarter, which contains the year-end holiday period, historically is marked by slower order formation. However, a solid order entry rate achieved in December was lowered by unusually severe weather and other natural disasters in the United States during January and February. Through March, both selling activity and order entry are regaining momentum, albeit at slightly lower rates than achieved earlier in the fiscal year.

Gross margin decreased to 34.8 percent during the third quarter of 1994, compared to a gross margin of 34.9 percent for the same period last year. The decrease is attributable to lower labor efficiencies. The gross margin for the first nine months increased to 34.7 percent of net sales compared with 34.3 percent in the prior year.

This improvement primarily was attributable to increased volume in fiscal year 1994, which more effectively utilizes fixed overhead.

Operating expenses, including design and research, were $67.5 million for the third quarter, an increase of $2.4 million, or 3.7 percent, over third quarter last year. Operating expenses for the first nine months of 1994 were $198.0 million, a $7.2 million increase, or 3.8 percent, over the $190.8 million operating expenses for the first nine months of 1993. As a percent of net sales, operating expenses were 28.1 and 30.7 for the first nine months of the current and prior year, respectively. The decrease as a percent of net sales directly was attributable to the increase in net sales as well as a lower fixed cost structure as a result of the company's ongoing restructuring and cost reduction efforts.

Interest expense decreased $.1 million over third quarter 1993 and $.6 million for the first nine months of 1994 compared with the first nine months of 1993. The decrease primarily was a result of reduced long- and short-term borrowings. Total interest bearing debt was $48.9 million at the end of the third quarter of fiscal 1994, compared with $49.6 million at February 27, 1993, and $39.9 million at May 29, 1993.

Net other income decreased $.3 million over third quarter 1993. For the first nine months of 1994, net other income increased $.9 million to $2.6 million from $1.7 million in the prior year. The increase is primarily due to interest income.

The effective tax rate was 38.3 percent for the first nine months of 1994, compared with 41.3 percent for the same period last year. The effective tax rate decreased for the first nine months due to a reduction in European losses year to date in fiscal 1994 over fiscal 1993.

Net income increased to $11.2 million in the third quarter, compared to $7.2 million income for the same period last year. Net income for the first nine months of 1994 was $29.8 million compared to $13.2 million for the same period last year. Net income for the third quarter and the first nine months of fiscal 1994 was the highest recorded in any same period during the last four years.

Net loss from the company's international operations and export sales from the United States for the third quarter decreased to net loss of $.4 million compared with a net loss of $1.1 million last year. The first nine months decreased $3.1 million to a $1.2 million loss, compared with net loss of $4.3 million for the same period last year.

As was the case in the second quarter of fiscal 1994, international and export sales and results added significantly to the company's comparative results during the third quarter. European net sales were even versus a year ago, with lower sales on the Continent offset by higher sales in the United Kingdom, where the effects of previously incurred net operating loss carryforwards helped reduce the overall tax

rate. In addition, as in the second quarter, an increase in project business in both the Asia/Pacific and Latin American regions allowed the company to achieve a significant improvement in net income over year-ago levels. International net sales for the first nine months exceeded the $100 million mark for the first time. However, prolonged sluggish growth in Continental Europe and Japan will continue to contribute to the uncertainty and volatility of the company's international results.

On February 8, 1994, the company acquired Herman Miller Righetti S.A. de C.V. of Mexico. Herman Miller Righetti had been the company's joint-venture partner in Mexico since 1981. Herman Miller Righetti's net sales for the last three calendar years (beginning with 1993) were $31.0 million, $27.1 million, and $19.2 million, respectively. The acquisition was an all-cash transaction that will neither materially enhance nor dilute the consolidated results of Herman Miller, Inc., for the year ended May 28, 1994.

C. Financial Condition, Liquidity, and Capital Resources

First Nine Months FY 1994 versus First Nine Months FY 1993

Despite the usually expected increased working capital requirements which normally would accompany record quarterly net sales, cash flow from operating activities during the third quarter remained a strong $24.2 million versus $24.3 million in the third quarter of last year. Days sales in accounts receivable plus days sales in inventory declined to 80.1 days at February 26, 1994. This compares with 83.0 days at May 29, 1993, and 85.1 days a year ago.

Asset utilization, as measured by the ratio of net sales-to-average total assets, improved to 1.88 in the first nine months of fiscal 1994 compared with 1.75 in the first nine months of fiscal 1993. Moreover, nine-month net return-on-sales (ROS), net return-on-average total assets (ROA), and net return-on-average total equity (ROE) improved to 4.2 percent, 8.0 percent, 13.5 percent, respectively, versus 2.1 percent, 3.7 percent, and 6.4 percent a year ago, respectively.

With strong cash flow and high asset utilization, the company remains committed to its 2.0 million share repurchase program announced in January of 1991. During the three months ended February 26, 1994, 193,500 shares were repurchased at an average cost of $27.84 per share. This brings the total shares repurchased year-to-date through February 26, 1994, to 258,500 shares at an average cost of $27.16 per share. Since January 1991, 1.602 million shares have been repurchased at an average cost of $18.69 per share. The trading range between January 1, 1991, and February 26, 1994, was $14.75 to $35.00 per share. All purchases were made in the open market on an unsolicited basis.

Other than described above, there were no significant changes to the company's overall financial condition during the first nine months of fiscal year 1994. The company's planned capital requirements for the remainder of the fiscal year include

approximately $10 million of capital expenditures and long-term debt repayments. Management believes that the company's cash and cash equivalents, combined with cash generated from operations and, if necessary, additional available external financing capability, will be adequate to meet anticipated liquidity needs for operations.

Part II

Item 6: Exhibits and Reports on Form 8-K

1. Exhibits

See Exhibit Index

2. Reports on Form 8-K

No reports on Form 8-K were filed during the three months ended February 26, 1994.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereto duly authorized.

HERMAN MILLER, INC.

April 5, 1994

/s/ J. Kermit Campbell

J. Kermit Campbell
(President and
Chief Executive Officer)

April 5, 1994

/s/ James H. Bloem

James H. Bloem
(Vice President,
Chief Financial Officer,
and Principal Accounting
Officer)

*Exhibit Index

(11) Computations of earnings per common share.

EXHIBIT 11

HERMAN MILLER, INC.

COMPUTATIONS OF EARNINGS PER COMMON SHARE

(DOLLARS IN THOUSANDS EXCEPT PER SHARE DATA)

(UNAUDITED)

	Three Months Ended		Nine Months Ended	
	Feb. 26, 1994	Feb. 27, 1993	Feb. 26, 1994	Feb. 27, 1993
NET INCOME APPLICABLE TO COMMON SHARES	$ 11,181	$ 7,237	$ 29,838	$ 13,204
Weighted Average Common Shares Outstanding	25,158,820	24,791,099	25,179,665	24,967,961
Net Common Shares Issuable Upon Exercise of Certain Stock Options	216,990	19,675	183,279	9,722
WEIGHTED AVERAGE COMMON SHARES OUTSTANDING AS ADJUSTED	25,375,810	24,810,744	25,362,944	24,977,683
EARNINGS PER SHARE	$ .44	$ .29	$ 1.18	$ .53