UNITED STATES
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 August 30, 1997 Commission File No. 0-5813

HERMAN MILLER, INC.

A Michigan Corporation ID No. 38-0837640

855 East Main Avenue, 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 September 30, 1997--45,934,225 shares.

The Exhibit Index appears at page 15.

HERMAN MILLER, INC. FORM 10-Q
FOR THE QUARTER ENDED AUGUST 30, 1997
INDEX

HERMAN MILLER, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
(DOLLARS IN THOUSANDS)

	Aug. 30, 1997 (unaudited)	May 31, 1997 (audited)
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$132,542	$106,161
Accounts receivable, net	171,743	179,242
Inventories--		
Finished goods	23,147	23,552
Work in process	9,507	8,074
Raw materials	22,133	22,251
Total inventories	54,787	53,877
Prepaid expenses and other	44,614	46,584
Total current assets	403,686	385,864
PROPERTY AND EQUIPMENT, AT COST:	564,097	555,582
Less-accumulated depreciation	301,515	290,355
Net property and equipment	262,582	265,227
OTHER ASSETS:		
Notes receivable, net	32,112	47,431
Other noncurrent assets	54,556	57,065
Total assets	$752,936	$755,587

	Aug. 30, 1997 (unaudited)	May 31, 1997 (audited)
LIABILITIES & SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Unfunded checks	$ 23,494	$ 25,730
Current portion of long-term debt	215	173
Notes payable	14,813	17,109
Accounts payable	68,674	76,975
Accruals	173,173	165,624
Total current liabilities	280,369	285,611
LONG-TERM DEBT, less current portion	110,631	110,087
OTHER LIABILITIES	72,142	72,827
SHAREHOLDERS' EQUITY:		
Common stock $.20 par value	9,185	9,207
Additional paid-in capital	--	--
Retained earnings	296,477	292,237
Cumulative translation adjustment	(10,607)	(10,863)
Key executive stock programs	(5,261)	(3,519)
Total shareholders' equity	289,794	287,062
Total liabilities and shareholders' equity	$752,936	$755,587

See accompanying notes to condensed consolidated financial statements.

HERMAN MILLER, INC.
CONDENSED CONSOLIDATED STATEMENTS OF INCOME
(DOLLARS IN THOUSANDS EXCEPT PER SHARE DATA)
(UNAUDITED)

	Three Months Ended	
	August 30, 1997	August 31, 1996
NET SALES	$401,545	$342,484
COST AND EXPENSES:		
Cost of goods sold	254,544	224,212
Operating expenses	102,633	91,182
Interest expense	2,189	2,181
Other income, net	(2,345)	(677)
	357,021	316,898
INCOME BEFORE TAXES ON INCOME	44,524	25,586
PROVISION FOR TAXES ON INCOME	17,250	10,000
NET INCOME	$ 27,274	$ 15,586
NET INCOME PER SHARE	$ .58	$ .32
DIVIDENDS PER SHARE OF COMMON STOCK	$ .073	$ .065

See accompanying notes to condensed consolidated financial statements.

HERMAN MILLER, INC.
CONDENSED CONSOLIDATED STATEMENTS OF
CASH FLOWS
(DOLLARS IN THOUSANDS)
(UNAUDITED)

	Three Months Ended	
	August 30, 1997	August 31, 1996
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 27,274	$ 15,586
Depreciation and amortization	13,807	12,093
Other, net	4,845	(5,848)
Net cash provided by operating activities	45,926	21,831
CASH FLOWS FROM INVESTING ACTIVITIES:		
Notes receivable repayments	165,713	102,317
Notes receivable issued	(150,775)	(103,442)
Capital expenditures	(9,985)	(12,836)
Other, net	1,515	(3,049)
Net cash provided by/(used for) investing activities	6,468	(17,010)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net short-term debt borrowings (repayments)	(1,535)	5,100
Net long-term debt repayments	(49)	(189)
Dividends paid	(3,336)	(3,207)
Net common stock issued	14,298	1,524
Common stock purchased and retired	(35,993)	(27,991)
Net cash used for financing activities	(26,615)	(24,763)
EFFECT OF EXCHANGE RATE CHANGES ON CASH	602	1
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	26,381	(19,941)
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	106,161	57,053
CASH AND CASH EQUIVALENTS, AT END OF PERIOD	$ 132,542	$ 37,112

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 31, 1997.

During February 1997 the Financial Accounting Standards Board issued statements of Financial Accounting Standards (FAS) Nos. 128 and 129, "Earnings Per Share" and "Disclosure of Information about Capital Structure." Both standards are effective for periods ending after December 15, 1997. The company will adopt these standards in its third quarter of fiscal 1998. Following the guidance in FAS No. 128, basic earnings per share for the three months ended August 30, 1997, and August 31, 1996, would be $.59 and $.32, respectively.

FISCAL YEAR

The company's fiscal year ends on the Saturday closest to May 31. Accordingly, the year ended May 31, 1997, and the year ending May 30, 1998, contain 52 weeks.

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:

	Three Months Ended	
	Aug. 30, 1997	Aug. 31, 1996
Interest paid	$1,316	$2,673
Income taxes paid	$7,102	$8,048

CONTINGENCIES

The company, for a number of years, has sold various products to the United States Government under General Services Administration (GSA) multiple award schedule contracts. The GSA is permitted to audit the company's compliance with the GSA contracts. As a result of its audits, the GSA has asserted a refund claim under the 1982 contract for approximately $2.7 million and has other contracts under audit review. Management has been notified that the GSA has referred the 1988 contract to the Justice Department for consideration of a potential civil False Claims Act case. Management disputes the audit result for the 1982 contract and does not expect resolution of that matter to have a material adverse effect on the company's consolidated financial statements. Management does not have information which would indicate a substantive basis for a civil False Claims Act under the 1988 contract.

The company is not aware of any other litigation or threatened litigation which would have a material impact on the company's financial statements.

REPORT OF MANAGEMENT

In the opinion of the company, the accompanying unaudited condensed consolidated financial statements taken as a whole contain all adjustments, which are of a normal recurring nature, necessary to present fairly the financial position of the company as of August 30, 1997, and the results of its operations and cash flows for the three 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 unless otherwise noted. Dollars are shown in thousands.

	$	%
NET SALES	59,061	17.2
COST OF GOODS SOLD	30,332	13.5
OPERATING EXPENSES	11,451	12.6
INTEREST EXPENSE	8	.4
OTHER INCOME NET*	1,668	246.4
INCOME BEFORE TAXES ON INCOME	18,938	74.0
PROVISION FOR TAXES ON INCOME	7,250	72.5
NET INCOME	11,688	75.0

*Represents an increase in other income.

B. Results of Operations

First Quarter FY 1998 versus First Quarter FY 1997

Net sales increased $59.1 million, or 17.2 percent, for the three months ended August 30, 1997. For the first three months of fiscal 1998, the company had net sales of $401.5 million, compared with net sales of $342.5 million in the first three months of last year. Net sales were the highest ever recorded in a first quarter. Acquisitions accounted for $7.2 million, or 2.1 percent of the increase. The remaining increase was primarily due to unit volume increases in our domestic operations.

United States net sales were up 20.5 percent for the first quarter. We are benefiting from the accelerated demand for office furniture in the United States and at the same time, we have continued to gain market share as our growth has out-paced the industry. In the three months ended August 1997, the Business and Institutional Furniture Manufacturer's Association (BIFMA) estimates the market grew 13.9 percent compared to approximately 7.5 percent in the same period last year. BIFMA is currently estimating the industry will grow 12.0 percent in calendar 1997 and 6.0 percent in calendar 1998.

We believe the very strong industry growth is to due the positive macro factors of a strong economy, strong corporate profits and rapidly changing work styles. The overall economy is being driven by rapid growth in high tech, information technology and service based business. These companies have a very high concentration of knowledge workers who have a greater need for quality office furniture.

From a product segment standpoint, the system segment continues to grow faster than the other product segments. This has also been our fastest growing product segment. Sales of our Ethospace product line increased 49.5% over the first quarter of last year. In addition, we are building momentum with the Q systems product line which was introduced last fall.

New orders increased 9.7 percent to $407.7 million. Acquisitions accounted for $9.5 million, or 2.6 percent of this increase. The backlog of unfilled orders at August 30, 1997, was $209.3 million, compared with $185.8 million a year earlier, and $203.1 million at May 31, 1997.

Gross margin increased to 36.6 percent during the first quarter of 1998, compared to a gross margin of 34.5 percent in the first quarter of 1997. The improvement reflects lower expenditures for overhead in the U.S. operations, better leveraging of fixed overhead, value enhancement engineering projects, and a favorable product mix. Going forward, we expect gross margins will be in the range of 35.5 percent to 36.5 percent.

Operating expenses, as a percent of sales, decreased to 25.6 percent compared with 26.6 percent in the first quarter of last year. Total operating expenses increased $11.5 million from $91.2 million in the first quarter of last year to $102.6 million. Operating expenses attributable to acquisitions and new ventures were $.8 million. Additional factors contributing to the increase were investments in and maintenance of information systems, a 4.0 percent year-over-year increase in compensation and benefits and costs which are variable with sales.

Interest expense of $2.2 million was comparable to the first quarter of fiscal 1997. Total interest-bearing debt was $125.7 million at the end of the first quarter of fiscal 1998, compared with $127.4 million at May 31, 1997, and $137.0 million at August 31, 1996.

The effective tax rate for the first quarter was 38.7 percent compared with 39.1 percent in the same period of last year.

Net income increased 75.0 percent to $27.3 million in the first quarter, compared to $15.6 million for the same period last year.

Net sales of international operations and export sales from the United States in the first quarter ended August 30, 1997, totaled $59.1 million compared with $58.4 million last year.

While our international sales growth of 1.2 percent over the first quarter of last year has been modest, we continued to improve our operating performance. The first quarter comparison was impacted by the sale of our German manufacturing operations in the fourth quarter of last year. Excluding the impact of that change, our international sales grew approximately 6.3 percent. For the first quarter our international operations and exports from the United States had recorded net income of $2.3 million. This is our second straight quarter of profitability in our international business. The improvement reflects the changes we have made in Mexico and Germany coupled with very strong demand for product in Canada and the UK. The strength of the United States dollar has resulted in some softness in export sales to markets in Asia. However, this was offset by very good growth in Europe and Canada.

We continue to experience operating losses in Italy. We are currently focusing our resources on realigning the operations of this business. We believe this will result in the elimination of some non-value adding operations and increased leveraging of our supply base in Italy. The final plans should be completed during the second quarter and implemented through the balance of fiscal 1998. We do not expect to record any significant charges related to these changes.

C. Financial Condition, Liquidity, and Capital Resources

First Quarter FY 1998 versus First Quarter FY 1997

1. Cash flow from operating activities was $45.9 million versus $21.8 million in the first quarter of 1997.
2. Days sales in accounts receivable plus days sales in inventory decreased to 57.9 days versus 63.3 days on May 31, 1997.

3. Total interest-bearing debt decreased to $125.7 million compared to $127.4 million at May 31, 1997. Debt-to-total capital now stands at 30.2 percent versus 30.7 percent on May 31, 1997. We expect total interest-bearing debt to be in the range of $125 to $145 for the remainder of the year.
4. Capital expenditures for the quarter were $10.0 million versus $12.8 million for the first quarter of 1997. Capital expenditures for the year are expected to be in the range of $65 to $70 million. This includes a significant amount of cash flow that should be generated from the sale of two facilities and vacant land. The expenditures in 1998 will primarily be for the implementation of an enterprise-wide information system, continued implementation of our electronic sales platform, and new products in the systems segment.
5. During the first three months of fiscal 1998, the company repurchased 588,700 shares of common stock, under the 2.0 million share repurchase authorization, for $29.0 million. The company also repurchased 133,884 shares of common stock from employees as part of the stock option program for $7.0 million.

Part II

Item 4: Submission of Matters to Vote of Security Holders

At the Annual Shareholders Meeting held October 1, 1997, the shareholders voted on various proposals presented in the company's 1997 definitive proxy statement. The results of the votes follow:

1. Proposal to elect four directors to serve a term of three years and one director to serve a term of one year:

a. Terms expiring in 2000

	For	Against	Withheld	Broker Non-Vote
James R. Carreker	39,501,229	0	306,337	0
C. William Pollard	39,507,378	0	300,188	0
Ruth Alkema Reister	39,501,835	0	305,731	0
Richard H. Ruch	39,500,430	0	307,136	0

b. Term--expiring in 1998

	For	Against	Withheld	Broker Non-Vote
Dorothy A. Terrell	39,234,137	0	564,429	0

2. Proposal to amend the Company's Articles of Incorporation to increase the authorized common stock from 60,000,000 shares to 120,000,000 shares of common stock, $.20 par value.

For	Against	Withheld	Broker Non-Vote
38,133,167	1,442,327	232,072	0

3. Proposal to ratify the appointment of Arthur Andersen LLP as the independent public accountants for the company for the fiscal year ending May 30, 1998.

For	Against	Withheld	Broker Non-Vote
39,727,955	30,724	48,887	0

Item 5: 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 August 30, 1997.

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.

October 8, 1997

Michael A. Volkema
(President and
Chief Executive Officer)

October 8, 1997

Brian C. Walker
(Chief Financial Officer)

Exhibit Index

(11) Computations of earnings per common share.

(27) Financial Data Schedule (Exhibit available upon request)

EXHIBIT 11

HERMAN MILLER, INC.
COMPUTATIONS OF EARNINGS PER COMMON SHARE
(DOLLARS IN THOUSANDS EXCEPT PER SHARE DATA)
(UNAUDITED)

	Three Months Ended	
	August 30, 1997	August 31, 1996
NET INCOME APPLICABLE TO COMMON SHARES	$ 27,274	$ 15,586
Weighted Average Common Shares Outstanding	46,024,514	48,129,688
Net Common Shares Issuable Upon Exercise of Certain Stock Options	933,657	380,866
WEIGHTED AVERAGE COMMON SHARES OUTSTANDING AS ADJUSTED	46,958,171	48,510,554
NET INCOME PER SHARE	$ .58	$ .32

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1,000

3-MOS
MAY-30-1998
JUN-01-1997
AUG-30-1997
132,542
0
185,264
13,521
54,787
403,686
564,097
301,515
752,936
280,369
0
0
0
9,185
280,609
752,936
401,545
401,545
254,544
254,544
99,064
1,224
2,189
44,524
17,250
27,274
0
0
0
27,274
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