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 February 26, 2005 Commission File No. 001-15141

HERMAN MILLER, INC.

A Michigan Corporation ID No. 38-0837640

855 East Main Avenue, Zeeland, MI 49464-0302 Phone (616) 654 3000

Indicate by check mark whether the registrant

(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, and

Yes [X] No [__]

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

Yes [X] No [__]

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act).

Yes [X] No [__]

Common Stock Outstanding at March 30, 2005 – 70,353,862 shares

HERMAN MILLER, INC. FORM 10-Q

FOR THE QUARTER ENDED FEBRUARY 26, 2005

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HERMAN MILLER, INC.

CONDENSED CONSOLIDATED BALANCE SHEETS

(Dollars in Millions)

	February 26, 2005	May 29, 2004
	(Unaudited)	(Audited)
ASSETS		
Current Assets:		
Cash and cash equivalents (Note 9)	$ 164.2	$ 189.2
Short-term investments (Note 10)	14.9	10.7
Accounts receivable, net	152.3	142.4
Inventories -		
Finished goods	17.2	16.4
Work in process	14.1	10.5
Raw materials	10.0	11.2
Total inventories	41.3	38.1
Prepaid expenses and other	50.7	50.2
Total current assets	423.4	430.6
Property and Equipment, at cost	698.1	700.1
Less - accumulated depreciation	503.4	491.6
Net property and equipment	194.7	208.5
Other Assets:		
Notes receivable, net	2.0	1.9
Goodwill	39.1	39.1
Intangible assets, net (Note 13)	5.6	5.9
Other noncurrent assets	29.0	28.7
Total Assets	$ 693.8	$ 714.7

	February 26, 2005	May 29, 2004
	(Unaudited)	(Audited)
LIABILITIES & SHAREHOLDERS' EQUITY		
Current Liabilities:		
Unfunded checks	$ 6.4	$ 8.6
Current portion of long-term debt	13.0	13.0
Notes payable (Note 18 and 19)	--	1.5
Accounts payable	80.9	90.4
Accrued liabilities (Note 15)	158.2	123.8
Total current liabilities	258.5	237.3
Long-term Liabilities:		
Long-term Debt, less current portion (Note 14)	193.6	192.7
Pension Benefits (Note 17)	20.1	43.2
Other Liabilities (Note 15)	45.5	46.9
Total Liabilities	517.7	520.1
Minority Interest (Notes 6 and 18)	0.1	--
Shareholders' Equity:		
Common stock $.20 par value (Note 5)	14.0	14.4
Retained earnings	220.6	246.1
Accumulated other comprehensive loss (Note 4)	(51.4)	(57.6)
Key executive stock programs	(7.2)	(8.3)
Total Shareholders' Equity	176.0	194.6
Total Liabilities and Shareholders' Equity	$ 693.8	$ 714.7

See accompanying notes to condensed consolidated financial statements

HERMAN MILLER, INC.
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Dollars in Millions, Except Per Share Data)
(Unaudited)

	Three Months Ended		Nine Months Ended	
	February 26, 2005	February 28, 2004	February 26, 2005	February 28, 2004
Net Sales	$ 382.4	$ 329.6	$ 1,108.1	$ 984.4
Cost of Sales	259.5	230.3	753.1	681.4
Gross Margin	122.9	99.3	355.0	303.0
Operating Expenses	93.7	84.8	277.1	251.1
Restructuring Expenses (Note 8)	0.3	1.1	0.9	9.4
Operating Earnings	28.9	13.4	77.0	42.5
Other Expenses (Income):				
Interest Expense	3.5	3.2	10.2	10.9
Other, Net (Notes 3, 6, 10, and 18)	(0.8)	0.1	(3.7)	(2.5)
Earnings Before Income Taxes and Minority Interest	26.2	10.1	70.5	34.1
Income Tax Expense (Note 16)	9.3	2.3	24.0	11.1
Minority Interest, net of income taxes (Notes 6 and 18)	0.1	--	0.1	--
Net Earnings	$ 16.8	$ 7.8	$ 46.4	$ 23.0
Earnings Per Share - Basic (Note 7)	$ .24	$ .11	$ .66	$ .32
Earnings Per Share - Diluted (Note 7)	$ .24	$ .11	$ .65	$ .31
Dividends Per Share	$ .0725	$ .03625	$ .2175	$ .10875

See accompanying notes to condensed consolidated financial statements.

HERMAN MILLER, INC.
CONDENSED CONSOLIDATED STATEMENTS OF
CASH FLOWS
(Dollars in Millions)
(Unaudited)

	Nine Months Ended	
	February 26, 2005	**February 28, 2004**
Cash Flows from Operating Activities:		
Net earnings	$ 46.4	$ 23.0
Depreciation and amortization	35.1	45.1
Restructuring charges / (credits)	(0.7)	(1.4)
Minority Interest	0.1	--
Changes in current assets and liabilities	14.1	3.0
Pension benefits	(23.9)	(25.4)
Other, net	1.6	1.9
Net Cash Provided by Operating Activities	72.7	46.2
Cash Flows from Investing Activities:		
Notes receivable issued, net	--	(1.6)
Short-term investment purchases	(10.6)	(9.0)
Short-term investment sales	6.2	9.3
Capital expenditures	(21.1)	(19.4)
Proceeds from sale of fixed assets	0.3	6.5
Net cash paid for acquisitions (Note 6)	(0.7)	(0.2)
Other, net	(0.6)	(0.7)
Net Cash Used for Investing Activities	(26.5)	(15.1)
Cash Flows from Financing Activities:		
Net short-term debt repayments (Note 18)	(1.5)	--
Net long-term debt repayments	--	(1.8)
Dividends paid	(15.4)	(7.9)
Common stock issued (Note 5)	31.6	11.4
Common stock repurchased and retired (Note 5)	(90.5)	(25.2)
Net Cash Used for Financing Activities	(75.8)	(23.5)
Effect of Exchange Rate Changes on Cash and Cash Equivalents	4.6	4.1
Net Increase (Decrease) in Cash and Cash Equivalents	(25.0)	11.7
Cash and Cash Equivalents, Beginning of Period	$ 189.2	$ 185.5
Cash and Cash Equivalents, End of Period	$ 164.2	$ 197.2

See accompanying notes to condensed consolidated financial statements.

1. BASIS OF PRESENTATION

The condensed consolidated financial statements have been prepared by Herman Miller, Inc. ("the company"), without audit, in accordance with accounting principles generally accepted in the United States for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by accounting principles generally accepted in the United States for complete financial statements. Management believes that the disclosures made in this document are adequate so as not to make the information presented misleading. Operating results for the nine-month period ended February 26, 2005, are not necessarily indicative of the results that may be expected for the year ending May 28, 2005. It is suggested that these condensed financial statements be read in conjunction with the financial statements and notes thereto included in the company's Form 10-K for the year ended May 29, 2004.

2. FISCAL YEAR

The company's fiscal year ends on the Saturday closest to May 31. Fiscal 2005, the year ending May 28, 2005, will contain 52 weeks as did fiscal 2004, the year ended May 29, 2004. Both of the three-month periods ended February 26, 2005, and February 28, 2004, contained 13 weeks.

3. FOREIGN CURRENCY TRANSLATION

The functional currency for foreign subsidiaries is the local currency. The cumulative effects of translating the balance sheet accounts from the functional currency into the United States dollar at current exchange rates and revenue and expense accounts using average exchange rates for the period are included as a separate component of shareholders equity. Gains (losses) arising from remeasuring all foreign currency transactions into the appropriate functional currency, which were included in determining net earnings, were $(0.2) million and $(1.0) million for the three months ended February 26, 2005, and February 28, 2004, respectively. For the nine months ended February 26, 2005, and February 28, 2004, the currency gain (loss) totaled $0.2 million and $(0.6) million, respectively.

4. COMPREHENSIVE INCOME (LOSS)

Comprehensive income (loss) consists of net earnings, foreign currency translation adjustments, minimum pension liability, and unrealized holding gains (losses) on "available-for-sale" securities. Comprehensive income was approximately $16.3 million and $11.3 million for the three months ended February 26, 2005, and February 28, 2004, respectively. For the nine months ended February 26, 2005, and February 28, 2004, comprehensive income totaled $52.6 million and $28.1 million, respectively. The following presents the components of "Accumulated Other Comprehensive Income/(Loss)" for the period indicated.

(In Millions)

	Foreign Currency Translation Adjustments	**Minimum Pension Liability (net of tax)**	**Unrealized Holding Period Gains (Losses)**	**Total Accumulated Other Comprehensive Income (Loss)**
Balance, May 29, 2004	$ (7.9)	$ (50.1)	$ 0.4	$ (57.6)
Other comprehensive income (loss) for the nine months ended February 26, 2005	6.7	(0.4)	(0.1)	6.2
Balance, February 26, 2005	$ (1.2)	$ (50.5)	$ 0.3	$ (51.4)

5. COMMON STOCK AND EARNINGS PER SHARE

The following table reconciles the numerators and denominators used in the calculations of basic and diluted earnings per share (EPS).

	Three Months Ended		Nine Months Ended	
	February 26, 2005	**February 28, 2004**	**February 26, 2005**	**February 28, 2004**
Numerators:				
Numerator for both basic and diluted EPS, net earnings (In Millions)	$ 16.8	$ 7.8	$ 46.4	$ 23.0
Denominators:				
Denominator for basic EPS, weighted-average common shares outstanding	69,565,987	72,684,875	70,303,607	72,801,498
Potentially dilutive shares resulting from stock plans	642,465	543,684	609,357	321,129
Denominator for diluted EPS	70,208,452	73,228,559	70,912,964	73,122,627

Certain exercisable stock options were not included in the computation of diluted EPS at February 26, 2005, and February 28, 2004, because the option prices were greater than the average market prices for the period. The number of stock options outstanding, which meet this criterion, and the range of exercise prices for the three months ended February 26, 2005, and February 28, 2004, were 1,712,032 at $26.75-$32.50 and 1,918,550 at $25.81-$32.50, respectively.

Common stock activity for the three months ended February 26, 2005, and February 28, 2004, included the repurchase of approximately 858,668 shares for $22.7 million and 608,239 shares for $14.9 million in the respective periods. For the nine months ended February 26, 2005, and February 28, 2004, common stock activity included the repurchase of approximately 3,495,041 shares for $90.5 million and 1,065,125 shares for $25.2 million, respectively. In addition, stock-based benefit program activity for the three months ended February 26, 2005, and February 28, 2004, resulted in the issuance of 734,488 shares for $17.3 million (net of $1.0 million tax effect) and 253,606 shares for $4.4 million (net of $0.7 million tax effect) in the respective periods. For the nine months ended February 26, 2005, and February 28, 2004, stock-based benefit program activity resulted in the issuance of approximately 1,502,410 shares for $31.6 million (net of $1.8 million tax effect) and 673,156 shares for $11.4 million (net of $1.3 million tax effect), respectively.

6. ACQUISITIONS

During the first quarter of fiscal 2005, the company acquired certain assets and liabilities of Office Interiors, Inc., a contract furniture dealership primarily based in Oklahoma City, Oklahoma, for $0.7 million. This resulted in the recognition of pre-tax income of $0.4 million due to the reversal of a financial guarantee liability because the company was released from the guarantee by the third-party as result of this transaction. The gain is reflected in “Other Expenses (Income)” in the condensed consolidated statements of operations. Refer to Note 15 for additional discussion related to this transaction. If this purchase had been effective May 30, 2003, there would have been no material effect on the company’s condensed consolidated financial statements for the periods presented.

During the first quarter of fiscal 2004, the company acquired, for $0.2 million, an additional ownership interest in OP Spectrum LLP, a contract furniture dealership based in Philadelphia, Pennsylvania. As a result of this transaction, which increased the company’s ownership interest to 90%, the dealership’s balance sheet and results of operations have been consolidated in the company’s financial statements since the date of acquisition. Prior to the transaction, the company’s investment in this dealership was accounted for under the equity method, with the company’s proportionate share of resulting gains or losses reported as a component of “Other Expenses (Income)” in the condensed consolidated statements of operations.

7. STOCK-BASED COMPENSATION

The company accounts for its stock-based compensation plans under the recognition and measurement principles of Accounting Principles Board Opinion No. 25, “Accounting for Stock Issued to Employees,” and related Interpretations. Under this method, which during the quarter continued to be acceptable under Statement of Financial Accounting Standards (SFAS) No. 148, “Accounting for Stock-Based Compensation – Transition and Disclosure – An Amendment of FASB Statement No. 123,” (SFAS 148), no compensation expense is recognized when stock options are granted to employees and directors at fair market value as of the grant date.

The following table illustrates the effect on net earnings and earnings per share if the company had applied the fair value recognition provisions of SFAS No. 123, “Accounting for Stock-Based Compensation,” (SFAS 123) to stock-based employee compensation during the periods indicated with the Black-Scholes pricing model used for valuation of stock options.

(In Millions, Except Per Share Data)	**Three Months Ended**		**Nine Months Ended**	
	February 26, 2005	**February 28, 2004**	**February 26, 2005**	**February 28, 2004**
Net earnings, as reported	$ 16.8	$ 7.8	$ 46.4	$ 23.0
Less: Incremental stock-based employee compensation expense determined under fair value based method for all awards, net of related tax effects	(1.5)	(2.6)	(4.9)	(7.8)
Pro forma net earnings	$ 15.3	$ 5.2	$ 41.5	$ 15.2
Total stock-based employee compensation expense included in net earnings, as reported, net of related tax effects	$ 0.3	$ 0.3	$ 0.8	$ 0.7
Earnings per share:				
Basic, as reported	$ 0.24	$ 0.11	$ 0.66	$ 0.32
Basic, pro forma	$ 0.22	$ 0.07	$ 0.59	$ 0.21
Diluted, as reported	$ 0.24	$ 0.11	$ 0.65	$ 0.31
Diluted, pro forma	$ 0.22	$ 0.07	$ 0.59	$ 0.21

8. RESTRUCTURING CHARGES

The following is a summary of the restructuring activities for the nine months ended February 26, 2005. It should be read in conjunction with the company’s Form 10-K for the year ended May 29, 2004, which provides a description of the specific actions taken since fiscal 2002. For purposes of this discussion, the restructuring actions taken since fiscal 2002 are referred to collectively as the “Plan.”

The following table presents the pre-tax restructuring charges / (credits), by category, recorded pursuant to the Plan.

(In Millions)	**Three Months Ended**		**Nine Months Ended**	
	February 26, 2005	**February 28, 2004**	**February 26, 2005**	**February 28, 2004**
Severance & Outplacement	$ --	$ 0.9	$ (0.2)	$ 6.4
Asset Impairment	--	--	--	(0.8)
Pension Related	0.1	(0.8)	0.7	(1.0)
Lease & Supplier Contract Terminations	--	--	--	1.2
Facility Exit Costs & Other	0.2	1.0	0.4	3.6
Total	$ 0.3	$ 1.1	$ 0.9	$ 9.4

The restructuring charges recognized during the quarter ended February 26, 2005, related to the Canton consolidation. The charges resulted mainly from building carrying costs on the Canton facility and pension-related settlements, which are recognized as terminated employees withdraw their assets from the retirement plan.

The restructuring charges recognized during the quarter ended February 28, 2004, also primarily related to the Canton consolidation. The facility exit costs for the quarter consisted mainly of costs associated with the relocation of people and equipment from Georgia to West Michigan, plus continued building carrying costs on the Canton facility. The credits associated with pension benefits were due to the timing of required recognition of curtailment and settlement gains / losses. The recognition of these gains and losses is dependent upon when the related employees are terminated as well as when the employees withdraw their assets from the retirement plan.

Approximately 2,100 employees, across a wide range of job classifications, have been terminated as a result of the Plan. This includes approximately 300 employees from the company’s international operations.

Asset impairment charges recorded in connection with the Plan have been accounted for in accordance with SFAS No. 144, “Accounting for the Impairment or Disposal of Long-Lived Assets” or SFAS No. 121, “Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed Of”, as applicable. The impairment charges in connection with the Plan were with respect to long-lived assets, including real estate, fixed assets and manufacturing equipment from operations that the company has exited, which the company has transferred or intends to sell. The assets were written-down to the lower of their carrying amounts or estimated fair values, less the disposition costs. Fair value estimates were determined by the company’s management, with the assistance of independent appraisers, and were based on estimated proceeds from sale.

During the second quarter of fiscal 2004, the company completed the sale of its Holland Michigan Chair Plant. The carrying values of the associated assets previously had been written down to an estimated fair value of $5.2 million. The company received net proceeds of approximately $6.0 million and, as a result, recorded a $0.8 million gain on the sale. This gain was recognized as a net reduction of restructuring expenses in the second quarter of fiscal 2004.

The company’s Canton, Georgia, facility, which was exited in fiscal 2004, remains listed for sale. As a consequence of the Plan, during the fourth quarter of fiscal 2003, this facility was written down to its expected fair value. The carrying value of $7.5 million remained classified under the caption “Net property and equipment” on the company’s condensed consolidated balance sheet as of the end of the third quarter of fiscal 2005.

Restructuring charges recognized pursuant to the Plan include certain estimated qualifying exit costs. Those costs, related to actions announced during and subsequent to fiscal 2003, were recorded in accordance with SFAS No. 146, “Accounting for Costs Associated with Exit or Disposal Activities” (SFAS 146).

The following summarizes the restructuring accrual activity since the beginning of fiscal 2005. This summary does not include restructuring activity related to the impairment of fixed assets or the effect on the company’s employee retirement plans, as these items are not accounted for through the restructuring accrual on the condensed consolidated balance sheet but are included as a component of “Restructuring Expenses” on the condensed consolidated statement of operations. In addition, facility costs associated with the movement of inventory and equipment, as well as employee relocation and training related to the consolidation of production processes, are recognized as incurred and are not included in the ending restructuring accrual balance.

(In Millions)	**Severance & Outplacement Costs**	**Lease & Supplier Contract Terminations**	**Facility Exit Costs & Other**	**Total**
Accrual Balance, May 29, 2004	$ 1.0	$ 1.0	$ 1.3	$ 3.3
Restructuring Charges	--	--	0.4	0.4
Adjustments	(0.2)	--	--	(0.2)
Cash Payments	(0.8)	(0.1)	(0.8)	(1.7)
Accrual Balance, February 26, 2005	$ --	$ 0.9	$ 0.9	$ 1.8

9. SUPPLEMENTAL CASH FLOW INFORMATION

The company holds cash equivalents as part of its cash management function. Cash equivalents include money market funds, time deposit investments, and treasury bills with original maturities of less than three months at the time of purchase. All cash equivalents are high-credit quality financial instruments, and the amount of credit exposure to any one financial institution or instrument is limited.

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

(In Millions)	**Three Months Ended**		**Nine Months Ended**	
	February 26, 2005	**February 28, 2004**	**February 26, 2005**	**February 28, 2004**
Income taxes paid (refunded), net	$ 10.9	$ (0.4)	$ 12.7	$ 2.9
Interest paid	$ 0.2	$ 0.3	$ 9.4	$ 8.6

10. SHORT-TERM INVESTMENTS

The company maintains a portfolio of short-term investments comprised of investment grade fixed-income securities. These investments are held by the company’s wholly-owned insurance captive and are considered “available-for-sale” as defined in SFAS No. 115, “Accounting for Certain Investments in Debt and Equity Securities.” Accordingly, they have been recorded at fair market value based on quoted market prices, with the resulting net unrealized holding gains or losses reflected as a component of comprehensive income/(loss) (see Note 4).

Net investment income recognized in the condensed consolidated statements of operations resulting from these investments totaled $0.1 million and $0.2 million for the three month periods ended February 26, 2005, and February 28, 2004, respectively. For the nine months ended February 26, 2005, and February 28, 2004, net investment income totaled $0.3 million and $0.4 million, respectively.

The following is a summary of the carrying and market values of the company’s short-term investments as of February 26, 2005, and May 29, 2004.

(In Millions)	February 26, 2005			
	Cost	Unrealized Gain	Unrealized Loss	Market Value
U.S. Government & Agency Debt Securities	$ 6.7	$ --	$ --	$ 6.7
Foreign Government Debt Securities	4.1	0.3	--	4.4
Corporate Bonds	2.1	--	--	2.1
Mortgage-Backed Securities	1.7	--	--	1.7
Total	$ 14.6	$ 0.3	$ --	$ 14.9

(In Millions)	May 29, 2004			
	Cost	Unrealized Gain	Unrealized Loss	Market Value
Foreign Government Debt Securities	$ 5.5	$ 0.5	$ --	$ 6.0
Corporate Bonds	4.8	--	(0.1)	4.7
Total	$ 10.3	$ 0.5	$ (0.1)	$ 10.7

11. OPERATING SEGMENTS

In accordance with Statement of Financial Accounting Standards No. 131, “Disclosures about Segments of an Enterprise and Related Information,” management evaluates the company as one reportable operating segment in the office furniture industry. The company is engaged worldwide in the design, manufacture, and sale of office furniture systems, products, and related services through its majority owned subsidiaries. Throughout the world the product offerings, the production processes, the methods of distribution, and the customers serviced are consistent. The company’s product offerings consist primarily of office furniture systems, seating, storage solutions, freestanding furniture, and casegoods. These product offerings are marketed, distributed, and managed primarily as a group of similar products on an overall portfolio basis. The accounting policies of the operating segment are the same as those described in the summary of significant accounting and reporting policies in the company’s 10-K report for the year ended May 29, 2004.

12. NEW ACCOUNTING STANDARDS

In May 2004, the FASB issued Staff Position No. 106-2, “Accounting and Disclosure Requirements Related to the Medicare Prescription Drug, Improvement and Modernization Act of 2003” (FSP 106-2), in response to the Act signed into law on December 8, 2003. The Act introduced a prescription drug benefit under Medicare (Medicare Part D) as well as a federal subsidy to sponsors of retiree healthcare plans that provide a benefit that is at least actuarially equivalent to Medicare Part D. The provisions of FSP 106-2 provide guidance on the accounting treatment and required disclosures relating to the effects of the Act. This guidance supersedes FASB Staff Position No. 106-1, “Accounting and Disclosure Requirements Related to the Medicare Prescription Drug, Improvement and Modernization Act of 2003". FSP 106-2 was effective for the first interim or annual period beginning after June 15, 2004. The company adopted FSP 106-2 at the beginning of the second quarter of fiscal 2005. Refer to Note 17, *Employee Benefit Plans*, for further discussion.

In November 2004, the FASB issued SFAS No. 151, “Inventory Costs” (SFAS 151). This Statement amends the guidance in ARB No. 43, Chapter 4, “Inventory Pricing,” to clarify the accounting for abnormal amounts of idle facility expense, freight, handling costs, and wasted material (spoilage). SFAS 151 requires that those items be recognized as current-period charges. In addition, this Statement requires that allocation of fixed production overheads to the costs of conversion be based on the normal capacity of the production facilities. The provisions of SFAS 151 are effective for inventory costs incurred in fiscal years beginning after June 15, 2005. As such, the company is required to adopt these provisions at the beginning of fiscal year 2007. The company does not expect the adoption of SFAS 151 to have a material impact on its consolidated financial statements.

In December 2004, the FASB issued a revision of SFAS No. 123, “Share-Based Payment” (SFAS 123(R)), which supersedes APB Opinion No. 25, “Accounting for Stock Issued to Employees”. This statement focuses primarily on transactions in which an entity obtains employee services in exchange for share-based payments. Under SFAS 123(R), a public entity generally is required to measure the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award, with such cost recognized over the applicable vesting period. In addition, SFAS 123(R) requires an entity to provide certain disclosures in order to assist in understanding the nature of share-based payment transactions and the effects of those transactions on the financial statements. The provisions of SFAS 123(R) are required to be applied as of the beginning of the first interim or annual reporting period that begins after June 15, 2005. As such, the company is required to adopt the provisions of SFAS 123(R) at the beginning of the second quarter of fiscal 2006. While the company currently discloses the pro-forma earnings effects of its stock-based awards (see Note 7), it is currently evaluating the impact the implementation guidance and revisions included in SFAS 123(R) will have on its consolidated financial statements.

In December 2004, the FASB issued SFAS No. 153, “Exchanges of Nonmonetary Assets, an Amendment of APB Opinion No. 29” (SFAS 153). This Statement amends APB 29, eliminating the exception to the fair-value principle for exchanges of “similar productive assets,” which had been accounted for based on the book value of the assets surrendered with no gain recognition. The general requirement under APB 29 that nonmonetary exchanges of assets be accounted for at fair value with gain or loss recognition was left intact, as long as the exchange has commercial substance and the fair value is determinable. The provisions of SFAS 153 should be applied prospectively, effective for nonmonetary asset exchanges occurring in fiscal periods beginning after June 15, 2005. As such, the company is required to adopt these provisions at the beginning of the second quarter of fiscal 2006. The company does not expect the adoption of SFAS 153 to have a material impact on its consolidated financial statements.

In December 2004, the FASB issued Staff Position No. 109-1, “Application of FASB Statement No. 109, *Accounting for Income Taxes*, to the Tax Deduction on Qualified Production Activities Provided by the American Jobs Creation Act of 2004” (FSP 109-1) and 109-2, “Accounting and Disclosure Guidance for the Foreign Earnings Repatriation Provision within the American Jobs Creation Act of 2004". This guidance was issued in response to the American Jobs Creation Act of 2004 that was signed into law by the President on October 22, 2004. These new standards were effective upon issuance, during the third quarter of fiscal 2005. Refer to Note 16, *Income Taxes*, for further discussion.

In February 2005, the SEC Office of the Chief Accountant issued a letter to clarify the staff’s interpretation regarding the accounting for operating leases under generally accepted accounting principles. Issues covered in this clarification include the amortization of leasehold improvements, rent holidays, and landlord/tenant incentives. The SEC staff believes that its positions are based upon existing accounting literature, and as such, any registrants who determine their accounting for leases in prior periods to be in error should issue a restatement of results from the correction of any such errors, if deemed significant. The company has reevaluated its accounting for leases and determined that the impact of this clarification on its financial statements did not have a material impact on the company’s financial statements in the current quarter or prior periods. Refer to Note 11, *Operating Leases*, provided in the company’s 10-K report for the year ended May 29, 2004, for further information regarding the company’s leases.

In March 2005, the FASB issued Interpretation No. 47, “Accounting for Conditional Asset Retirement Obligations, an Interpretation of FASB Statement No. 143” (FIN 47). Under FIN 47, an entity is required to recognize a liability for the fair value of a conditional asset retirement obligation if the fair value of the liability can be reasonably estimated. Any uncertainty about the amount and/or timing of future settlement should be factored into the measurement of the liability when sufficient information exists. FIN 47 also clarifies when an entity would have sufficient information to reasonably estimate the fair value. The provisions of FIN 47 are required to be applied no later than the end of fiscal years ending after December 15, 2005, although early adoption is encouraged. As such, the company is required to adopt FIN 47 by the end of fiscal 2006. The company is currently evaluating the impact of FIN 47 on its consolidated financial statements.

13. OTHER INTANGIBLE ASSETS

Intangible assets are comprised of patents, trademarks, and intellectual property rights with a combined gross carrying value and accumulated amortization of $9.4 million and $3.8 million, respectively, as of February 26, 2005. As of May 29, 2004, these amounts totaled $11.0 million and $5.1 million, respectively. The company amortizes its intangible assets over periods ranging from 8 to 17 years.

Amortization expense related to intangible assets totaled approximately $0.2 million for both of the three- month periods ended February 26, 2005, and February 28, 2004, respectively. For the nine months ended February 26, 2005, and February 28, 2004, amortization expense related to intangible assets totaled approximately $0.9 million and $1.1 million, respectively.

Estimated amortization expense for intangible assets as of February 26, 2005, for each of the succeeding fiscal years is as follows.

(In Millions)	
Remaining 2005	$0.2
2006	$0.9
2007	$0.9
2008	$0.9
2009	$0.9

14. INTEREST RATE SWAPS

In May 2002, the company entered into a fixed-to-floating interest rate swap agreement which expires March 6, 2006, effectively converting $40 million of fixed-rate private placement debt to a floating-rate basis. The fair value of this swap instrument as of February 26, 2005, was approximately $0.1 million. This amount is recorded in the February 26, 2005, condensed consolidated balance sheet as an addition to long-term debt and an offsetting addition to other noncurrent assets. As of February 26, 2005, the floating interest rate, which is based on the 90-day LIBOR, set in advance of each quarterly period, was approximately 4.8%.

In November 2003, the company entered into two additional fixed-to-floating interest rate swap agreements. One agreement which expires March 15, 2011, effectively converted $50 million of fixed-rate debt securities to a floating-rate basis. The fair value of this swap instrument as of February 26, 2005, was $(0.3) million. The second agreement which expires March 5, 2008, effectively converted $15 million of fixed-rate private placement debt to a floating-rate basis. The fair value of this swap instrument as of February 26, 2005, was approximately $(0.2) million. These amounts are recorded in the February 26, 2005, condensed consolidated balance sheet as a reduction to long-term debt and an offsetting addition to other long-term liabilities. The floating interest rate for these two agreements is based on the six-month LIBOR, set in-arrears at the end of each semi-annual period. As of March 15, 2005, and March 7, 2005 (the most recent interest rate reset dates) the rates were approximately 5.9% and 6.5%, respectively.

As of February 26, 2005, a total of $82.0 million of the company’s outstanding debt was effectively converted to a variable-rate basis as a result of these interest rate swap arrangements. These swaps are fair-value hedges and qualify for hedge-accounting treatment using the “short-cut” method under the provisions of Statement of Financial Accounting Standards No. 133, “Accounting for Derivative Instruments and Hedging Activities.” Under this accounting treatment, the change in the fair value of the interest rate swap is equal to the change in value of the related hedged debt and, as a result, there is no net effect on earnings. These agreements require the company to pay floating-rate interest payments in return for receiving fixed-rate interest payments that coincide with the semi-annual payments to the debt holders at the same rate.

The counterparties to these swap instruments are large major financial institutions which the company believes are of high-quality creditworthiness. While the company may be exposed to potential losses due to the credit risk of non-performance by these counterparties, such losses are not anticipated. The swap arrangements resulted in the reduction to net interest expense of approximately $0.3 million and $0.7 million for the three months ended February 26, 2005, and February 28, 2004, respectively. For the nine months ended February 26, 2005, and February 28, 2004, the reduction to net interest expense due to the swap arrangements totaled approximately $1.0 million and $1.1 million, respectively.

15. GUARANTEES, INDEMNIFICATIONS, AND CONTINGENCIES

Product Warranties

The company provides warranty coverage to the end-user for parts and labor on products sold. The standard length of warranty is 12 years; however, this varies depending on the product classification. The company does not sell or otherwise issue warranties or warranty extensions as stand-alone products. Reserves have been established for the various costs associated with the company's warranty program. General warranty reserves are based on historical claims experience and other currently available information and are periodically adjusted for business levels and other factors. Specific reserves are established once an issue is identified with the amounts for such reserves based on the estimated cost to correct the problem. Changes in the warranty reserve for the stated periods were as follows.

(In Millions)	**Three Months Ended**		**Nine Months Ended**	
	February 26, 2005	**February 28, 2004**	**February 26, 2005**	**February 28, 2004**
Accrual Balance - beginning	$ 13.1	$ 16.2	$ 14.6	$ 17.8
Accrual for warranty matters	1.8	2.4	6.6	7.1
Settlements and adjustments	(1.6)	(3.4)	(7.9)	(9.7)
Accrual Balance - ending	$ 13.3	$ 15.2	$ 13.3	$ 15.2

Other Guarantees

The company has entered into separate agreements to guarantee the debt of two independent contract furniture dealerships. In accordance with the provisions of FASB Interpretation No. 45, "Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of the Indebtedness of Others" (FIN 45), the company initially recorded an expense equal to the estimated fair values of these guarantees. The maximum financial exposure assumed by the company as a result of these arrangements totaled $0.7 million as of February 26, 2005. The guarantees are reflected under the caption "Other Liabilities" in the condensed consolidated balance sheet as of February 26, 2005, at $0.4 million, which approximates the original estimated fair values.

The company has entered into a standby letter of credit arrangement for purposes of guaranteeing the debt of an independent contract furniture dealership. At the point the company entered into the arrangement the estimated fair value of the guarantee, which equaled the maximum financial exposure assumed by the company, was recorded as an expense by the company in accordance with the provisions of FIN 45. As of February 26, 2005, this guarantee is reflected as a component of "Other Liabilities" in the condensed consolidated balance sheet at $0.1 million, which approximates the original estimated fair value. Additionally, in connection with the two separate dealership transactions that occurred during the first quarter of fiscal 2005, as described in Notes 6 and 18, the company was released from two standby letter of credit arrangements. This resulted in the recognition of pre-tax income totaling $0.4 million during the first quarter of this fiscal year, from the reversal of a liability which was previously recorded under FIN 45.

The company previously entered into an agreement to guarantee the contractual lease obligation of an independent contract furniture dealership. The lease term associated with this arrangement expires in November 2005. As of February 26, 2005, the remaining unpaid lease payments under this arrangement totaled approximately $0.2 million. In accordance with the provisions of FIN 45, no liability has been recorded, since the company entered into this arrangement prior to December 31, 2002. Additionally, in connection with a dealership transaction that occurred during the first quarter of fiscal 2005, as described in Note 18, the company was released from a guarantee of the dealership's contractual lease obligation disclosed at May 29, 2004.

The company has also entered into agreements with third-party leasing companies to guarantee certain contractual lease terms, including lessee payment obligations and/or residual values of Herman Miller product. These guarantees expire at dates through March 2007. As of the end of February 26, 2005, the maximum financial exposure assumed by the company in connection with these guarantees totaled approximately $2.8 million. As of February 26, 2005, these guarantees are reflected in "Other Liabilities" in the condensed consolidated balance sheet at $0.6 million, which approximates the estimated fair value.

The company is periodically required to provide performance bonds in order to do business with certain customers. These arrangements are common and generally have terms ranging between one and three years. The bonds are required to provide assurances to customers that the products and services they have purchased will be installed and/or provided properly and without damage to their facilities. The bonds are provided by various bonding agencies, and the company is ultimately liable for claims that may occur against them. As of February 26, 2005, the company had a maximum financial exposure related to performance bonds totaling approximately $6.3 million. The company has had no history of claims nor is it aware of circumstances that would require it to perform under any of these arrangements and believes that the resolution of any claims that might arise in the future, either individually or in the aggregate, would not materially affect the company's financial statements. Accordingly, no liability has been recorded.

The company periodically enters into agreements in the normal course of business, which may include indemnification clauses regarding patent/trademark infringement and service losses. Service losses represent all direct or consequential loss, liability, damages, costs and expenses incurred by the customer or others resulting from services rendered by the company, the dealer, or certain sub-contractors due to a proven negligent act. The company has entered into one arrangement in particular, under which the company has assumed a maximum financial exposure of $10 million in any qualifying instance. The company has had no history of claims, nor is it aware of circumstances that would require it to perform under this arrangement and believes that the resolution of any claims that might arise in the future, either individually or in the aggregate, would not materially affect the company's financial statements. Accordingly, no liability has been recorded.

The company has entered into standby letter of credit arrangements for the purpose of protecting various insurance companies against default on the payment of certain premiums and claims. A majority of these arrangements are related to the company's wholly owned captive insurance company. As of February 26, 2005, the company had a maximum financial exposure from these insurance-related standby letters of credit totaling approximately $12.6 million. The company has had no history of claims nor is it aware of circumstances that would require it to perform under any of these arrangements and believes that the resolution of any claims that might arise in the future, either individually or in the aggregate, would not materially affect the company's financial statements. Accordingly, no liability has been recorded.

Contingencies
The company has received a subpoena from the New York Attorney General's office requesting certain information relating to the minimum advertised price program maintained by the Herman Miller for the Home division. The company is cooperating with the New York Attorney General's office in this matter. At this time, the company has no basis on which to estimate the operational or financial impact, if any, of this investigation.

The company leases a facility in the UK under an agreement that expires in January 2008. Under the terms of the lease, the company is required to perform the maintenance and repairs necessary to address the general dilapidation of the facility over the lease term. The ultimate cost of this provision to the company is dependent on a number of factors including, but not limited to, the future use of the facility by the lessor and whether the company chooses and is permitted to renew the lease term. The company has estimated the cost of these maintenance and repairs to be between $0 and $3 million, depending on the outcome of future plans and negotiations. Based on existing circumstances, it is considered probable that these costs will approximate $0.5 million. As a result, this amount has been recorded as a liability reflected under the caption “Other Liabilities” in the condensed consolidated balance sheets as of February 26, 2005.

The company reversed an accrued legal liability in the second quarter of fiscal 2004 resulting in a $5.2 million pre-tax credit to “Operating Expenses” in the condensed consolidated statements of operations. The liability arose from a trial court decision against the company, involving one of the company’s wholly owned contract furniture dealerships. That decision was reversed on appeal.

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. Under the terms of these contracts, the GSA is permitted to audit the company’s compliance with the GSA contracts. The company has occasionally noted errors in complying with contract provisions. From time to time the company has notified the GSA of known instances of non-compliance (whether favorable or unfavorable to the GSA) once such circumstances are identified and investigated. The company does not believe that any of the errors brought to the GSA’s attention will adversely affect its relationship with the GSA. Currently there are no GSA audits either scheduled or in process. Refer to Note 21 for discussion of a settlement with the GSA dated subsequent to the end of the third quarter, which relates to previous audits of the 1988 to 1991 contract years. Management does not expect resolution of potential future audits to have a material adverse effect on the company’s consolidated financial statements.

The company is also involved in legal proceedings and litigation arising in the ordinary course of business. In the opinion of management, the outcome of such proceedings and litigation currently pending will not materially affect the company’s consolidated financial statements.

16. INCOME TAXES

The effective tax rate for the three months ended February 26, 2005, and February 28, 2004, was 35.4% and 22.9%, respectively. On a year-to-date basis, the effective tax rate was 34.0% and 32.5% for the nine months ended February 26, 2005, and February 28, 2004, respectively. The company’s United States federal statutory rate is 35.0%. The current year effective tax rate was below the statutory rate primarily as a result of the VIE ownership transition in the first quarter, as disclosed in Note 18, which was not subject to tax due to the nature of the transaction, and the finalization of prior years IRS audit settlements recorded in the second quarter. The prior year effective tax rate was below the statutory rate as a result of increased tax credits for fiscal 2003 and fiscal 2004, combined with favorable permanent book-to-tax differences from the filing of the tax return in February 2004. The decline in the effective tax rate in third quarter of fiscal 2004 resulted in a benefit of approximately $1.4 million or $0.02 per share.

As mentioned in Note 12, *New Accounting Standards*, FSP 109-1 and FSP 109-2 became effective in December 2004. This guidance was issued in response to the American Jobs Creation Act of 2004 that was signed into law by the President on October 22, 2004. This Act includes a tax deduction up to 9 percent (when fully phased-in) of the lesser of (a) “qualified production activities income,” as defined in the Act, or (b) taxable income (after the deduction for the utilization of any net operating loss carryforwards). According to FSP 109-1, this deduction should be accounted for as a special deduction, rather than a rate reduction, in accordance with Statement 109. The tax benefit of the special deduction is recognized under Statement 109 as it is earned, no earlier than the year it is reported on the tax return. As such, FSP 109-1 did not have an effect on the company’s consolidated financial statements at adoption; rather, the impact will begin to be reported in the first quarter of fiscal year 2006. The company is currently evaluating the impact FSP 109-1 will have on its consolidated financials statements.

The Act also provides for a special one-time tax deduction of 85 percent of certain foreign earnings that are repatriated (as defined in the Act) in either the company's last tax year that began before the enactment date or the first tax year that begins during the one-year period beginning on the date of enactment. In the case of the company, the one-year period during which qualifying distributions can be made is either fiscal year 2005 or fiscal 2006. In order to qualify for the deduction, the earnings must be reinvested in the United States pursuant to a domestic reinvestment plan established by the company's chief executive officer and approved by its board of directors. Certain other criteria in the Act must be satisfied as well. Once a decision is reached to remit foreign earnings, the impact must be recorded in the period in which the decision is made.

Under FSP 109-2, companies are granted additional time to determine whether any foreign earnings will be repatriated under the Act's one-time deduction for repatriated earnings and to evaluate the impact on the consolidated financial statements. In addition, key elements of the repatriation provision are expected to be further clarified which could significantly affect the company's evaluation of the effect of the Act on its plan for repatriation or reinvestment of foreign earnings. Until these key elements are clarified, the company has decided not to repatriate any foreign earnings under the Act's one-time deduction. Upon the issuance of further regulatory guidance and passage of statutory technical corrections with respect to certain provisions in the Act, the company will re-evaluate its decision.

17. EMPLOYEE BENEFIT PLANS

The following tables summarize the costs of the company's employee pension and post-retirement plans for the periods indicated.

(In Millions)	**Three Months Ended**			
	Pension Benefits		**Post-Retirement Benefits**	
	February 26, 2005	**February 28, 2004**	**February 26, 2005**	**February 28, 2004**
Domestic:				
Service cost	$ 2.1	$ 2.1	$ --	$ --
Interest cost	3.7	3.3	0.2	0.2
Expected return on plan assets	(5.6)	(5.0)	--	--
Net amortization (gain)/loss	(0.3)	(0.6)	0.2	0.2
Net periodic benefit cost (credit)	$ (0.1)	$ (0.2)	$ 0.4	$ 0.4
International:				
Service cost	$ 0.4	$ 0.5		
Interest cost	0.7	0.7		
Expected return on plan assets	(0.8)	(0.7)		
Net amortization loss	--	--		
Net periodic benefit cost	$ 0.3	$ 0.5		

(In Millions)	Nine Months Ended			
	Pension Benefits		Post-Retirement Benefits	
	February 26, 2005	February 28, 2004	February 26, 2005	February 28, 2004
Domestic:				
Service cost	$ 6.0	$ 6.2	$ --	$ --
Interest cost	11.1	9.9	0.8	0.7
Expected return on plan assets	(16.8)	(15.2)	--	--
Net amortization (gain)/loss	(0.8)	(1.6)	0.4	0.4
Net periodic benefit cost (credit)	$ (0.5)	$ (0.7)	$ 1.2	$ 1.1
International:				
Service cost	$ 1.1	$ 1.3		
Interest cost	2.1	1.7		
Expected return on plan assets	(2.5)	(1.9)		
Net amortization loss	0.2	0.2		
Net periodic benefit cost	$ 0.9	$ 1.3		

In addition, the company also recognized pension settlements of $0.1 million associated with restructuring actions during the three months ended February 26, 2005, as further discussed in Note 8.

In fiscal 2004, the company made total cash contributions of $28.3 million to its employee pension plans. In the first quarter of fiscal 2005, $23.0 million of voluntary contributions were made to the company’s domestic employee pension plans.

As mentioned in Note 12, *New Accounting Standards*, the company adopted FSP 106-2 effective August 29, 2004. At the time of adoption, final regulations regarding the calculation of actuarial equivalency were still pending. However, based on regulatory guidance available at adoption it was determined that the company’s retiree healthcare plan provides a benefit that is actuarially equivalent to that provided in Medicare Part D coverage.

As such, in connection with the adoption of FSP 106-2, the plans’ accumulated postretirement benefit obligation (APBO) was remeasured as of August 29, 2004 to incorporate applicable effects of the Act since its date of enactment. As reported in the second quarter of fiscal 2005, this remeasurement reduced the APBO by $1.8 million for the subsidy related to benefits attributed to past service. This reduction in the APBO was accounted for as an actuarial experience gain. As permitted under FSP 106-2, the company elected to apply the results of the remeasurement prospectively. As such, the gain has been included in the total unrecognized net actuarial loss for the plan and will be accounted for through amortization in future periods as a reduction of net periodic benefit cost.

On January 28, 2005, the final Medicare Part D Prescription Drug Rules were posted to the Federal Register. These final rules provide further guidance to determine actuarial equivalency and the expected subsidy. As a result of this change in regulation, the company reconsidered its determination of actuarial equivalency and the applicable effects on APBO during the third quarter of fiscal 2005. Based on the final rules, the company’s retiree healthcare plan is still considered actuarially equivalent. In addition, the remeasurement of the plans’ APBO as of August 29, 2004 was revised to incorporate applicable effects of the final rules, which resulted in an additional reduction of $1.6 million to the APBO. Similar to the remeasurement gain at adoption, in accordance with FSP 106-2, this reduction in the APBO was accounted for as an actuarial experience gain and will be recognized prospectively through net periodic benefit cost.

The following summarizes the effects of the subsidy on the remeasurement of net periodic postretirement benefit cost for the specified periods.

(In Millions)	Three Months Ended February 26, 2005	Nine Months Ended February 26, 2005
Amortization of the actuarial experience gain	$ --	$ 0.1
Reduction in interest costs	0.1	0.1
Total reduction in net periodic benefit cost	$ 0.1	$ 0.2

The next regularly scheduled measurement date is May 28, 2005, the last day of the fiscal year.

18. VARIABLE INTEREST ENTITES

Effective May 29, 2004, the company adopted the revised version of FASB Interpretation No. 46, "Consolidation of Variable Interest Entities" (FIN 46(R)). This resulted in the consolidation of two variable interest entities (VIEs) of which the company was considered the primary beneficiary. The company's variable interests in these VIEs are the result of providing subordinated debt to and/or guarantees on behalf of two independent dealerships created prior to January 31, 2003.

Due to the company's history of providing on-going subordinated financial support to these dealerships, through consolidation the company recognizes all net losses of the VIEs in excess of the equity at the dealerships. The company recognizes net earnings of these VIEs only to the extent of recouping the company's associated losses previously recognized. Earnings in excess of the company's associated losses are excluded from the company's earnings and attributed to equity owners of the dealerships by recording such earnings as minority interest on the company's financial statements. As of February 26, 2005, the minority interest in the VIE reflected in the condensed consolidated balance sheet totaled $0.1 million.

During the first quarter of fiscal 2005, a qualifying triggering event occurred with one of the VIEs which resulted in reconsideration under FIN 46(R). Based on this reconsideration, it was determined that the company is no longer considered the primary beneficiary. As such, the company recorded the ownership transition and ceased consolidation of the independent dealership in the first quarter of fiscal 2005. This resulted in a pre-tax gain of $0.5 million which is reflected in "Other Expenses (Income)" in the condensed consolidated statement of operations. In connection with this ownership transition the company incurred a $1.5 million cash outflow in the first quarter of fiscal 2005 related to the payment of the outstanding bank debt of the VIE.

The consolidation of the remaining VIE increased net sales by $5.7 million and net earnings by $0.3 million for the three months ended February 26, 2005. For the nine months ended February 26, 2005, the consolidation of VIEs increased net sales by $11.1 million and net earnings by $0.1 million, excluding the gain on the ownership transition in the first quarter of fiscal 2005. The corresponding impact on the company's condensed consolidated balance sheet at February 26, 2005, was an increase in the company's assets and liabilities of approximately $2.1 million and $1.7 million, respectively.

The liabilities of the VIE consolidated by the company do not represent additional claims on the company's general assets; rather they represent claims against the specific assets of the VIE. Likewise, the assets of the VIE consolidated by the company do not represent additional assets available to satisfy claims against the company's general assets. To offset the credit risk associated with the company's interests in the VIE, the company holds a security interest in the assets of the VIE subordinate only to third-party bank interests.

19. NOTES PAYABLE

During the second quarter of fiscal 2005, the company entered into a new revolving credit agreement. Under this agreement, which expires in October 2009, the company has available an unsecured revolving credit facility that provides for $150 million of borrowings. The agreement has an accordion feature enabling the credit facility to be increased by an additional $50 million, subject to customary conditions. The new credit agreement replaces the company's previous $200 million bank facility that was scheduled to expire in April 2005. Outstanding borrowings under the new agreement bear interest at rates based on the prime, certificates of deposit, LIBOR, or negotiated rates as outlined in the agreement. Interest is payable periodically throughout the period a borrowing is outstanding. As February 26, 2005, the only usage against the facility related to outstanding standby letters of credit totaling approximately $12.8 million.

20. REPORT OF MANAGEMENT

In the opinion of management, 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 February 26, 2005, and the results of its operations and cash flows for the interim periods presented. Interim results are not necessarily indicative of results for a full year.

21. SUBSEQUENT EVENT

Subsequent to the end of the third quarter, the company reached a settlement with the GSA concerning the audit of the GSA multiple award schedule contract covering the period 1988 to 1991. The audit asserted that the company owed the government a refund under the contract. The terms of the settlement require the company to pay $0.5 million to the United States Government. This payment was made to the government during the fourth quarter of fiscal 2005. As of February 26, 2005, the company had recorded reserves related to all of its open contract years with the GSA, including the period covered by this settlement. Accordingly, the company will apply the amount paid to the United States Government under the settlement against these reserves in the fourth quarter. Additionally, in light of this settlement, the company is in the process of evaluating its reserves related to all other GSA contract years. The company believes the favorable impact on its fourth quarter pre-tax earnings resulting from reductions to its GSA contract audit reserves will range between $8 million and $13 million.

Item 2: Management's Discussion and Analysis of Financial Condition and Results of Operations

The following is management’s discussion and analysis of certain significant factors that affected the company’s financial condition, earnings, and cash flow during the periods included in the accompanying condensed consolidated financial statements.

Discussion of Current Business Conditions

The business growth we experienced during the first half of the fiscal year continued through the third quarter. We were especially pleased to see a significant increase in domestic net sales from the prior year period. Our international business again was a highlight with year-over-year sales growth in the double-digits for the fifth consecutive quarter. On a consolidated basis, net sales for the quarter of $382.4 million increased 16.0% over the prior year. This represents our highest level of quarterly sales since the second quarter of fiscal 2002.

The macro-economic indicators of our industry continue to show encouraging signs. Our industry trade organization, The Business and Institutional Furniture Manufacturer’s Association (BIFMA), issued a report in January 2005 indicating its expectation that the rate of domestic office furniture consumption will expand through calendar year 2005 and into 2006. The report cited positive service sector employment levels and an expectation of lower oil prices, the weak U.S. dollar, and growth in nonresidential construction levels as reasons for the optimistic consumption outlook.

Last quarter we reported that our domestic business experienced an accelerated order trend during the latter half of the period. This increase in business activity translated into improved sales during the third quarter. Our domestic net sales improved 14.2% from the prior year third quarter while the growth in new orders for the period totaled 7.5%. By comparison, BIFMA reported an estimated year-over-year increase in U.S. office furniture shipments of approximately 15.8% for the three-month period ended February 2005. For the same period, BIFMA estimates industry orders grew approximately 14.0%.

We believe it is difficult to draw conclusions about changes in relative market share based on short-term year-over-year comparisons. Instead, it is our view that such conclusions may only be reached by comparing data over a period of several quarters.

International net sales in the third quarter showed significant year-over-year growth while remaining flat on a sequential-quarter basis. The most significant year-over-year increases in net sales came from our operations in Canada, Mexico, and the Asia-Pacific region. These increases more than offset a softening in sales at our United Kingdom operation. As expected, the decline in large project orders experienced last quarter in the U.K. resulted in lower third quarter sales in comparison to both the prior year and prior quarter. That said, third quarter orders in the U.K. were up substantially from the previous (sequential) period, and we are encouraged by the amount of potential project activity within the market. In all, we continue to believe we are well positioned to grow within our international markets in the future.

The increased consolidated sales volume in the third quarter helped to counter ongoing competitive price discounting and rising direct material costs. Both gross margin and operating income for the third quarter improved significantly from the prior year. In fact, our operating margin of 7.6% was the highest we have posted in 15 quarters.

Consolidated new orders for the third quarter declined from the second quarter of this year but were up 10.1% on a year-over-year basis. The sequential quarter decline was due in large part to the traditional holiday season as well as the demand pattern of federal government business, which is traditionally at its peak during our second quarter. Our consolidated backlog of unshipped orders at the end of fiscal February was 9.7% higher than the prior year level. We continue to be encouraged by the overall level of business activity as measured by customer visits to our West Michigan headquarters. Compared to the third quarter last year, the number of visits was up over 30%, and we expect this level of activity to continue in the upcoming fourth quarter.

As we've seen all year, the cost of raw materials, especially steel components, negatively affected our gross margin in the quarter. Higher steel prices relative to those in the prior year added approximately $5 million to our third quarter direct material expenses. Oil-based products such as plastics have also increased in price as a result of a general upward trend in crude oil prices. With the most recent surge in oil prices, we are expecting this cost pressure to continue. In addition to increasing raw material costs, the competitive pricing environment negatively affected gross margin in the third quarter. Higher domestic price discounting in the quarter as compared to a year ago reduced our consolidated gross margin by approximately $2 million.

A critical part of our business strategy in addressing competitive pricing pressure is to utilize innovative product design and differentiation to provide more value to our customers. In doing so, we hope to demonstrate that price is but one of several important factors to consider in the buying decision. With this goal in mind, we continue to invest in new product development. Research and development expenses, exclusive of royalty payments to independent designers, totaled $8.2 million in the third quarter and $8.5 million in the same quarter last year. We also remain deeply committed to our lean manufacturing program, the Herman Miller Production System (HMPS), as a means of improving the efficiency of our manufacturing, assembly, and procurement processes.

In August of this fiscal year we announced a general price increase, which varied by product line but averaged approximately 4% of list price. It was implemented in response to the rapid increase in steel and other raw material costs. In total, we estimate our third quarter net sales increased between $2 million and $3 million, net of increased domestic discounting, as a result of the price change. We continue to believe that this price increase in combination with our HMPS initiatives will cover a large portion of the increase in steel costs.

Looking forward, we expect consolidated sales for the fourth quarter of fiscal 2005 to be in the range of $380 million to $400 million. Earnings per share are expected to be in the range of $.23 and $.28. This estimated range of earnings per share does not include the impact of the subsequent event described in Note 21.

Analysis of Third Quarter Results

The following table presents certain key highlights from the results of operations for the quarterly periods indicated.

In millions, except per share data	**Three Months Ended**		
	February 26, 2005	**February 28, 2004**	**Percent Change**
Net Sales	$ 382.4	$ 329.6	16.0%
Gross Margin	122.9	99.3	23.8%
Operating Expenses	93.7	84.8	10.5%
Restructuring Expenses	0.3	1.1	(72.7%)
Operating Earnings	28.9	13.4	115.7%
Net Earnings	16.8	7.8	115.4%
Earnings per share - diluted	0.24	0.11	118.2%
Orders	341.1	309.9	10.1%
Backlog	215.1	196.0	9.7%

Consolidated Sales, Orders, and Backlog

We experienced double-digit year-over-year growth in both net sales and orders in the third quarter. In comparison to the second quarter of this year, net sales were up 3.8% driven principally by increased domestic net sales. New orders declined approximately 12.6% on a sequential-quarter basis due largely to the normal holiday season slowdown and the seasonal decline in federal government order levels.

The consolidation of a variable interest entity (VIE) in connection with FIN 46(R) increased net sales by approximately $5.7 million in the third quarter. Refer to Note 18 for further discussion on the effect of this accounting standard, which was adopted at the end of last fiscal year.

The backlog of unfilled orders at the end of the period was $19.1 million higher than the prior year level. Included in this backlog was approximately $4.7 million related to the VIE consolidation. In comparison to the second quarter of this year, the backlog at the end of February declined $41.3 million or approximately 16.1%. As with the sequential-quarter comparison of new orders, the seasonal trend in federal government business drove a large portion of this decline. We also completed several large commercial projects during the third quarter. These projects were invoiced in the period and, consequently, are no longer included in the backlog.

Domestic Operations

Our domestic net sales in the third quarter totaled $314.8 million. This represents an increase of 14.2% from the same quarter last year. It also represents a 4.5% increase from the second quarter of this year. New orders in the third quarter of $272.4 million were up 7.5% from the prior year. Year-over-year growth in both sales and orders was experienced across the majority of our domestic operations.

International Operations

Third quarter sales at our international operations, while approximately flat on a sequential basis, again showed significant improvement from the prior year. Net sales increased 25.1% from the prior year period to $67.6 million. New orders in the quarter totaled $68.8 million representing an increase of 21.8% from last year and 5.1% from the second quarter of this year.

The weakening of the U.S. dollar, particularly against the British Pound, has had an inflationary effect on our international net sales. We estimate the year-over-year change in exchange rates effectively increased the U.S. dollar value of our third quarter net sales by approximately $3 million.

Restructuring Activities

We recorded pre-tax restructuring expenses in the third quarter totaling $0.3 million compared to $1.1 million in the same quarter last year. In both periods, the charges related primarily to the previously announced relocation of our Canton, Georgia operation. The expenses in the current quarter resulted mainly from building carrying costs on the Canton facility and pension-related settlements, which are recognized as terminated employees withdraw their assets from the retirement plan. In the third quarter of fiscal 2004, the restructuring charges included severance and outplacement benefits of $0.9 million and facility exit costs of $1.0 million. Partially offsetting these fiscal 2004 charges was $0.8 million of income associated with the curtailment of pension benefits for employees terminated as a result of the restructuring plan.

We expect to recognize additional restructuring charges in the future as the final costs associated with our previous restructuring actions are incurred. We anticipate the remaining pre-tax restructuring charges, which relate mainly to employee pension benefits, to be in a range of $1.0 million to $1.5 million. The recognition of pension-related settlement expenses is dependent upon when the associated plan assets are withdrawn by the terminated employees. Accordingly, it is difficult to estimate when these expenses will be recorded.

Our Canton facility, which was exited in fiscal 2004, remains listed for sale. We have an interested buyer, but have not yet reached a definitive agreement. Therefore, the carrying values of the Canton assets, which were previously reduced to their estimated fair market values totaling $7.5 million, remain classified as long-term under the balance sheet caption “Net property and equipment” at the end of the third quarter.

Financial Summary

The following table presents, for the periods indicated, the components of the company’s condensed consolidated statements of operations as a percentage of net sales.

	Three Months Ended		Nine Months Ended	
	February 26, 2005 (1)	February 28, 2004	February 26, 2005 (1)	February 28, 2004
Net Sales	100.0%	100.0%	100.0%	100.0%
Cost of Sales	67.9	69.9	68.0	69.2
Gross Margin	32.1	30.1	32.0	30.8
Operating Expenses	24.5	25.7	25.0	25.5
Restructuring Expenses	0.1	0.3	0.1	1.0
Operating Margin	7.6	4.1	6.9	4.3
Other Expense, net	0.7	1.0	0.6	0.9
Earnings Before Income Taxes and Minority Interest	6.9	3.1	6.4	3.4
Income Tax Expense	2.4	0.7	2.2	1.1
Net Earnings	4.4%	2.4%	4.2%	2.3%

(1) Columns do not foot due to rounding

Consolidated Gross Margin

On a percent-of-sales basis, our third quarter gross margin improved 2 percentage points from the same quarter in fiscal 2004. The significant increase in net sales over the prior year third quarter, bolstered in part by the August 2004 price increase, drove much of this improvement as we were better able to leverage fixed manufacturing costs. The improvement in gross margin was achieved despite higher current-quarter raw material costs, incentive compensation expenses, and domestic price discounting as compared to a year ago.

We continued to feel the effects of competitive pricing pressure during the quarter. Higher domestic discounting in the third quarter, as compared to a year ago, reduced our consolidated gross margin by approximately $2 million or 0.5% of net sales. As mentioned, however, we estimate our third quarter net sales increased between $2 million and $3 million from the prior year, net of this increase in domestic discounting, as a result of the August 2004 price change.

Direct material costs, as a percent of sales, increased in the third quarter over the prior year level. This was mainly due to the increase in the price of steel components, which added approximately $5 million to our cost of sales in the period.

Consistent with what we experienced during the first half of this fiscal year, our third quarter direct labor expenses, as a percent of sales, were down significantly from the prior year. Efficiencies gained from the closure and relocation of the Canton operation continue to be the primary driver of this improvement. We also remain focused on identifying further manufacturing savings through our ongoing HMPS initiatives.

Overhead expenses, as a percent of sales, were lower than the prior year due to the leverage gained from higher sales volume and Canton-related cost reductions. On a dollar basis, however, manufacturing overhead for the third quarter increased from the prior year due primarily to $2.9 million in higher current-quarter incentive compensation expenses. Incentive compensation costs vary based upon the company’s financial performance.

Operating Expenses and Operating Earnings

Operating expenses in our third quarter were $8.9 million higher than the same period last year. Incentive compensation expense recorded in the current period was $2.5 million higher than the prior year. Another factor contributing to the year-over-year increase was the consolidation of dealership financial results in the current quarter, which were not included in the prior year. During the first quarter of this fiscal year, we acquired certain assets and liabilities of Office Interiors, Inc., a contract furniture dealership based in Oklahoma City, Oklahoma. The operations of this dealership are now being run by one of our existing owned dealers. Also in the first quarter of this year, we began consolidating the financial statements of a separate independent contract furniture dealer considered to be a VIE under FIN 46(R) as previously discussed. These two dealerships increased our total operating expenses by approximately $1.6 million over the prior year third quarter.

While the quality of our accounts receivable assets, as measured by aging, continues to be strong, net bad debt expenses in the current quarter were higher than the prior year. During the third quarter of last year, due largely to customer account collections, we experienced a significant improvement in our overall aging. This resulted in a reduction to both required accounts receivable reserves and bad debt expense for the quarter. In the current third quarter, while overall customer account collections remained strong, we did not experience as significant an impact on bad debt expense.

Operating expense spending in the current third quarter was also up from the prior year for marketing activities as well as categories that vary with sales volume such as sales incentive compensation and royalties. Additionally, we estimate the year-over-year change in exchange rates effectively increased the U.S. dollar value of our third quarter operating expenses by approximately $0.9 million.

We expect operating expenses in the fourth quarter of this year to be higher than the third quarter due to traditional increases in marketing and promotional spending in anticipation of the annual NeoCon trade show as well as new product development and planned product launches.

The consolidation of the VIE increased operating earnings by approximately $0.5 million in the third quarter.

Late in our third quarter, the SEC issued a letter aimed at clarifying certain issues regarding the accounting for operating leases. The issues discussed in the letter include the appropriate accounting treatment of leasehold improvement amortization, “rent holiday” periods, and landlord-paid incentives for leasehold improvements. While this clarifying guidance will result in a change in the way we account for these issues, particularly with respect to “rent holiday” periods and landlord-paid incentives, the impact on our consolidated financial statements is not material.

Other Income/Expense, and Income Taxes

Net other expenses in the third quarter totaled $2.7 million compared to $3.3 million last year. We incurred a net foreign currency transaction loss in the current third quarter of $0.2 million. This compares to a loss of $1.0 million last year. The higher transaction loss in the prior year third quarter was mainly attributable to the movement of exchange rates against cash reserves denominated in non-functional currencies. Partially offsetting the year-over-year decline in net other expense was an increase in current period debt service costs resulting from higher interest rates.

Our effective tax rate for the third quarter was approximately 35.4% compared to 22.9% last year. The prior year effective rate included favorable adjustments from increased tax credits for 2003 and 2004, and a reconciliation of book-to-tax differences resulting from the filing of the federal tax return. The decline in the effective tax rate in the third quarter of last year resulted in a net earnings benefit of approximately $1.4 million, or $0.02 per share. On a year-to-date basis, our effective tax rate was approximately 34.0% compared to 32.5% in the prior year. We expect our effective tax rate for the rest of fiscal 2005 to be between 34% and 35%.

Financial Condition, Liquidity, and Capital Resources

The table below presents certain key cash flow and capital highlights for the periods indicated.

	Nine Months Ended	
	February 26, 2005	**February 28, 2004**
Cash and cash equivalents, end of period	$ 164.2	$ 197.2
Short term investments, end of period	14.9	10.9
Cash generated from operating activities	72.7	46.2
Cash used for investing activities	(26.5)	(15.1)
Cash used for financing activities	(75.8)	(23.5)
Restructuring-related cash outflows	(1.7)	(10.7)
Capital expenditures	(21.1)	(19.4)
Stock repurchased and retired	(90.5)	(25.2)
Interest-bearing debt, end of period	206.6	221.5
Available unsecured credit facility, end of period (1) (2)	137.2	186.3

(1) Amounts shown are net of outstanding letters of credit, which are applied against the company's unsecured credit facility.

(2) During the second quarter of fiscal 2005, the company entered into a new revolving credit facility.

Cash Flow – Operating Activities

Cash flows generated from operating activities in the first nine months of the fiscal year increased 57.4% over the same period last year. This was principally driven by the year-over-year improvement in net earnings, favorable changes in working capital balances, and lower current-year cash outflows related to previous restructuring actions.

Changes in working capital balances increased our year-to-date cash flows from operations by $14.1 million. Increases in accrued liabilities related to employee compensation and benefits, interest, income taxes, and customer deposits drove much of the working capital cash source during the first nine months of this year. Partially offsetting these favorable balance changes was a decline in accounts payable and volume-related increases in inventory and accounts receivable. Although the impact from accrued liabilities was not as significant last year, similar working capital changes drove approximately $3.0 million of cash flow from operations during the first nine months of fiscal 2004.

Our inventory and accounts receivable balances have increased since the beginning of the fiscal year due to the general growth in the business. As expected, we saw a decline in our inventory balances from the second quarter of this year due in large part to the seasonal timing of federal government project completions. Collections of accounts receivable remained strong in the third quarter, and we believe our recorded accounts receivable valuation allowances as of the end of the quarter are adequate to cover the risk of potential bad debts. Days sales outstanding (DSO) in net inventory and accounts receivable improved to 52.1 at the end of the third quarter from 53.6 a year ago.

As always, we strive to maintain efficiencies and cost savings by minimizing the amount of inventory on-hand under HMPS. Accordingly, production is order-driven with raw materials purchased as needed to meet order demands. The standard lead-time for the majority of our products is 10 to 20 days. As a result, the velocity of our inventory turns is high. These combined factors could cause our inventory levels to appear relatively low in relation to sales volume.

Restructuring-related cash payments made during the first nine months of this year, which reduced operating cash flows in the period, totaled approximately $1.7 million. This compares to year-to-date payments of $10.7 million last year. Additionally, we made a voluntary contribution of $23 million to our domestic pension plans during the first quarter of this fiscal year. In the prior year, a voluntary contribution totaling $26 million was made during the third quarter. These contributions reduced cash flows from operations in both fiscal years.

Cash Flow – Investing Activities
Capital expenditures accounted for the majority of the investing cash outflows for the first nine months of the current and prior fiscal years. Also included in year-to-date investing activities were payments for acquisitions, which totaled $0.7 million in the first quarter of this year related to Office Interiors, Inc. and $0.2 million in the prior year first quarter related to OP Spectrum LLP. These acquisitions are discussed in Note 6.

The prior year cash outflows from investing activities are net of proceeds received from the sale of the Holland, Michigan Chair Plant facility in connection with our restructuring plan. These proceeds totaled $6.0 million and were received in the second quarter of fiscal 2004.

At the end of the third quarter, we had outstanding commitments for future capital purchases of approximately $7.1 million. We expect full-year capital expenditures for fiscal 2005 to total between $30 million and $35 million. By comparison, fiscal year 2004 capital expenditures totaled $26.7 million.

Cash Flow – Financing Activities
Share repurchases have continued to be the most significant factor affecting the year-over-year comparison of financing outflows. Through the first nine months of fiscal 2005, we repurchased 3,495,041 shares for $90.5 million or an average of $25.89 per share. By comparison, 1,065,125 shares were repurchased for $25.2 million or an average of $23.63 per share during the same period last fiscal year. This increase in share repurchase activity was the result of a capital structure plan approved by our Board of Directors and announced in January 2004, which provided for an additional share repurchase authorization of $100 million. At the end of second quarter of this year, we had approximately $22 million remaining on the fiscal 2004 Board authorization. During the current third quarter, we received yet another share repurchase authorization of $100 million from our Board of Directors. Including this new authorization, we had approximately $99 million remaining for future repurchases as of the end of the third quarter.

During the first nine months of the fiscal year, we made dividend payments totaling $15.4 million. This compares to $7.9 million in the same period last year. The increase was the result of a 100% increase in our quarterly dividend rate to $0.0725 per share, as announced in April 2004. Partially offsetting the effects of our year-to-date share repurchases and dividend payments was cash received related to stock-based benefit plans. During the first nine months of the fiscal year, we received approximately $31.6 million, net of $1.8 million tax, from the issuance of shares in connections with these plans. By comparison, we received approximately $11.4 million, net of $1.3 million tax, from the issuance of shares in the same period last year.

During the first quarter of this fiscal year, we paid off a $1.5 million notes payable balance associated with a VIE consolidated under FIN 46(R) as described in Note 18. Our next scheduled debt repayment is for $13.0 million on our private placement notes. We expect to make this payment in fourth quarter of this fiscal year.

Interest-bearing debt at the end of the third quarter decreased $0.6 million from $207.2 million at the end of fiscal 2004. The decline was primarily attributed to the payment of the VIE note payable and a decrease in the fair value of our interest rate swap arrangements since year-end. The combined fair value of the interest rate swap arrangements, as disclosed in Note 14, was negative $0.4 million as of the end of the third quarter. This compares to a negative $1.3 million at the end of fiscal 2004.

On October 18, 2004, we entered into a new $150 million unsecured five-year revolving credit agreement. The agreement has an accordion feature that may enable the credit facility to be increased by an additional $50 million. The new arrangement replaces our previous $200 million bank facility that was scheduled to expire in April 2005. Outstanding borrowings under the new agreement incur interest at rates based on the prime, certificates of deposit, LIBOR, or negotiated rates. The only usage against this facility at the end of the third quarter represented outstanding standby letters of credit totaling $12.8 million. The provisions of our private placement notes and unsecured credit facility require that we adhere to certain covenant restrictions and maintain certain performance ratios. We were in compliance with all such restrictions and performance ratios again this quarter and expect to remain in compliance in the future.

We believe cash on hand, cash generated from operations, and our borrowing capacity will provide adequate liquidity to fund near term and future business operations and capital needs.

Contractual Obligations

Contractual obligations associated with our ongoing business and financing activities will result in cash payments in future periods. A table summarizing the amounts and estimated timing of these future cash payments is provided in the company's 10-K report for the year ended May 29, 2004. During the first nine months of fiscal 2005, with the exception of the new revolving credit agreement, there were no material changes outside the ordinary course of business in the company's contractual obligations or the estimated timing of the future cash payments.

Off-Balance Sheet Arrangements

Guarantees
We provide certain guarantees to third parties under various arrangements in the form of product warranties, loan guarantees, standby letters of credit, lease guarantees, performance bonds, and indemnification provisions. These arrangements are accounted for and/or disclosed in accordance with FIN 45, "Guarantor's Accounting and Disclosure Requirement for Guarantees, Including Indirect Guarantees of Indebtedness of Others" as described in Note 15 of the condensed consolidated financial statements.

Variable Interest Entities
On occasion, we provide financial support to certain dealers in the form of term loans, lines of credit, and/or loan guarantees. At February 26, 2005, we were considered the primary beneficiary of one such relationship due to the nature of our variable interests in the entity as further discussed in Note 18 of the condensed consolidated financial statements. In addition, we also hold variable interests in other dealerships where we are not the primary beneficiary. The risks and rewards associated with our interests in these other dealerships are primarily limited to our outstanding loans and guarantee amounts. At February 26, 2005, our maximum exposure to potential losses related to financing provided to such entities in the form of term loans and/or lines of credit totaled $3.3 million. Information on our exposure related to outstanding loan guarantees provided to such entities is included in Note 15 of the condensed consolidated financial statements.

Contingencies

We have received a subpoena from the New York Attorney General's office requesting certain information relating to the minimum advertised price program maintained by our Herman Miller for the Home division. We are cooperating with the New York Attorney General's office in this matter and, at this time, have no basis on which to estimate the operational or financial impact, if any, of this investigation. Information related to other contingencies can be found in Note 15 of the condensed consolidated financial statements.

Critical Accounting Policies

We strive to report our financial results clearly and understandably. We follow accounting principles generally accepted in the United States in preparing our consolidated financial statements, which require us to make certain estimates and apply judgments that affect our financial position and results of operations. We continually review our accounting policies and financial information disclosures. A summary of our more significant accounting policies that require the use of estimates and judgments in preparing the financial statements is provided in the company's 10-K report for the year ended May 29, 2004. During the first nine months of fiscal 2005, there was no material change in the accounting policies and assumptions previously disclosed.

New Accounting Standards

See Note 12 to the condensed consolidated financial statements.

Safe Harbor Provisions

Certain statements in this filing are not historical facts but are "forward-looking statements" as defined under Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act, as amended. Such statements are based on management's belief, assumptions, current expectations, estimates and projections about the office furniture industry, the economy and the company itself. Words like "anticipates", "believes", "confident", "estimates", "expects", "forecast", "likely", "plans", "projects", and "should", and variations of such words and similar expressions identify forward looking statements. These statements do not guarantee future performance and involve certain risks, uncertainties, and assumptions that are difficult to predict with regard to timing, expense, likelihood and degree of occurrence. These risks include, without limitation, employment and general economic conditions, the pace of economic recovery in the U.S. and in our international markets, the increase in white collar employment, the willingness of customers to undertake capital expenditures, the types of products purchased by customers, the possibility of order cancellations or deferrals by customers, competitive pricing pressures, the availability and pricing of raw materials, our reliance on a limited number of suppliers, currency fluctuations, the ability to increase prices to absorb the additional costs of raw materials, the financial strength of our dealers, the financial strength of our customers, the mix of our products purchased by customers, the success of the transition to our new executive management team, our ability to attract and retain key executives and other qualified employees, our ability to continue to make product innovations, the strength of the intellectual property relating to our products, the success of newly introduced products, our ability to serve all of our markets, possible acquisitions, divestitures or alliances, the outcome of pending litigation or governmental audits or investigations, and other risks identified in our filings with the Securities and Exchange Commission. Therefore actual results and outcomes may materially differ from what we express or forecast. Furthermore, Herman Miller, Inc. takes no obligation to update, amend, or clarify forward looking statements.

Item 3: Quantitative and Qualitative Disclosures About Market Risk

Foreign Exchange Risk

During the first nine months of fiscal 2005, there was no material change in the company's exposure to foreign exchange risk.

Interest Rate Risk

Interest-bearing debt as of the end of the third quarter, excluding the fair market values of our interest rate swap arrangements, totaled $207.0 million. The company is subject to interest rate variability on $82.0 million of this debt. Accordingly, the cost of servicing this variable-rate debt may increase or decrease in the future as market interest rates change.

As of February 26, 2005, the weighted-average interest rate on the company's variable-rate debt was approximately 5.6%. Based on the level of variable-rate debt outstanding as of that date, a 1 percentage-point increase in the weighted-average interest rate would increase the company's annual pre-tax interest expense by approximately $0.8 million.

Item 4: Controls and Procedures

(a) Evaluation of Disclosure Controls and Procedures. The company's Chief Executive Officer and Chief Financial Officer, after evaluating the effectiveness of the company's disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) as of February 26, 2005, have concluded that as of that date, the company's disclosure controls and procedures were effective.

(b) Changes in Internal Control Over Financial Reporting. There were no significant changes in the company's internal controls subsequent to the date of the most recent evaluation that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

Item 1: Legal Proceedings

Referred to in Note 15 of the Condensed Consolidated Financial Statements.

Item 2: Unregistered Sales of Equity Securities and Use of Proceeds

(C) Issuer Purchases of Equity Securities

The following is a summary of share repurchase activity during the third quarter ended February 26, 2005.

Period	**(a) Total Number of Shares (or Units) Purchased(1)**	**(b) Average price Paid per Share or Unit**	**(c) Total Number of Shares (or Units) Purchased as Part of Publicly Announced Plans or Programs**	**(d) Maximum Number (or Approximate Dollar Value) of Shares (or Units) that May Yet be Purchased Under the Plans or Programs**
11/28/04 - 12/25/04	150,577	$ 24.03	150,577	$ 18,266,260
12/26/04 - 1/22/05	345,091	$ 26.86	345,091	$ 108,996,705
1/23/05 - 2/26/05	363,000	$ 26.95	363,000	$ 99,212,818
Total	858,668	$ 26.40	858,668	$ 99,212,818

(1) No shares were purchased outside of a publicly announced plan or program.

The company repurchases shares under a previously announced plan authorized by the Board of Directors as follows.

- Plan announced on January 25, 2005, providing share repurchase authorization of $100,000,000 with no specified expiration date.

During the period covered by this report, the company did not sell any of its equity shares that were not issued under the Securities Act of 1933. No repurchase plans expired or were terminated during the third quarter of fiscal 2005, nor do any plans exist under which the company does not intend to make further purchases.

Item 5: Other Items

During the quarter ended February 26, 2005, the company's Audit Committee of the Board of Directors pre-approved audit-related fees of $0.04 million and tax fees of $0.03 million for services to be provided during the fiscal year by Ernst & Young LLP, the company's independent auditor.

Item 6: Exhibits

The following exhibits (listed by number corresponding to the Exhibit table as Item 601 in Regulation S-K) are filed with this Report:

3.e Amended and Restated Bylaws, dated January 13, 2004

31.1 Certificate of the Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

31.2 Certificate of the Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

32.1 Certificate of the Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

32.2 Certificate of the Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

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 6, 2005	/s/ Brian C. Walker
	Brian C. Walker Chief Executive Officer
April 6, 2005	/s/ Elizabeth A. Nickels
	Elizabeth A. Nickels Chief Financial Officer

EXHIBIT 3.e

AMENDED AND RESTATED BYLAWS

of

HERMAN MILLER, INC.

A Michigan Corporation

ARTICLE I
OFFICES

Section 1. Registered Office. The registered office of the Corporation shall be as specified in the Articles of Incorporation or such other place as determined by the Board of Directors upon filing proper notice thereof with the State of Michigan. The Corporation shall keep records containing the names and addresses of all shareholders, the number, class and series of shares held by each, and the dates when they respectively became holders of record thereof, at its registered office or at the office of its transfer agent.

Section 2. Other Offices. The business of the Corporation may be transacted in such locations other than the registered office, within or outside the State of Michigan, as the Board of Directors may from time to time determine, or as the business of the Corporation may require.

ARTICLE II
CAPITAL STOCK

Section 1. Issuance of Stock and Stock Certificates. The Board of Directors, in its sole discretion and as necessary, may authorize the issuance of some or all of any class or series of the Corporation’s shares without certificates representing such shares. Such authorization shall not affect shares already represented by certificates until such certificates are surrendered to the Corporation. After the issuance of shares without certificates and within a reasonable time, the Corporation shall send the shareholder a written statement of the information normally required on certificates as mandated under the Michigan Business Corporation Act. Certificates, if specifically requested by a shareholder, representing shares of the Corporation may be issued and shall be in such form as is approved by the Board of Directors. Certificates shall be signed by the chairman of the Board of Directors, vice chairman of the Board of Directors, president or a vice president, and may also be signed by another officer of the Corporation. The certificate may be sealed with the seal of the Corporation, or a facsimile thereof. The signatures of the officers may be facsimiles. If an officer who has signed, or whose facsimile signature has been placed upon, a certificate ceases to be such officer before the certificate is issued, it may be issued by the Corporation with the same effect as if he or she were such officer at the date of issue. The Corporation’s records containing the names and addresses of all shareholders, the number, class and series of shares held by each, and the date when they respectively became holders of record thereof, shall be final and binding upon the shareholders and their successors and assigns for purposes of determining the identity and location of each shareholder and the number, class and series of shares held by each shareholder.

Section 2. Replacement of Lost or Destroyed Certificates. If a stock certificate is lost or destroyed, no new certificate shall be issued in place thereof until the Corporation has received from the registered holder such assurances, representations, warranties and/or guarantees as the Board of Directors, in its sole discretion, shall deem advisable, and until the Corporation receives sufficient indemnification protecting it against any claim that may be made on account of such lost or destroyed certificate, or the issuance of any new certificate in place thereof, including an indemnity bond in such amount and with sureties, if any, as the Board of Directors, in its sole discretion, deems advisable.

Section 3. Transfer of Shares. Shares of stock of the Corporation shall be transferable only upon the books of the Corporation. The old certificates, if any, shall be surrendered to the Corporation by delivery thereof to the person in charge of the stock transfer books of the Corporation or to such other person as the Board of Directors may designate, properly endorsed for transfer, and such certificates shall be canceled if certificates are being used. If the Board has authorized the issuance of shares without certificates, after the transfer of shares and within a reasonable time, the Corporation rather than issue a certificate, may send the transferee shareholder a written statement of the information normally required on certificates as mandated under the Michigan Business Corporation Act. The Board of Directors may issue a new certificate if the transferred shareholder specifically requests it. The Corporation shall keep records containing the names and addresses of all shareholders, the number, class, and series of Shares held by each, and the date when they respectively became holders of record thereof, at its registered office. The Corporation shall be entitled to treat the person in whose name any share, right or option is registered as the owner thereof for all purposes, and shall not be bound to recognize any equitable or other claim with respect thereto, regardless of any notice thereof, except as may be specifically required by the laws of the State of Michigan.

Section 4. Rules Governing Stock Certificates. The Board of Directors shall have the power and authority to make all such rules and regulations as they may deem expedient concerning the issue, transfer and registration of certificates of stock, and may appoint a transfer agent and/or a registrar of transfer, and may require all such certificates to bear the signature of such transfer agent and/or of such registrar of transfers.

Section 5. Record Date for Share Dividends, Distributions and Other Actions. For the purpose of determining shareholders entitled to receive payment of a share dividend or distribution, or allotment of a right, or for the purpose of any other action, the Board of Directors may fix a record date which shall not precede the date on which the resolution fixing the record date is adopted by the Board. The date shall not be more than sixty (60) days before the payment of the share dividend or distribution or allotment of a right or other action. If a record date is not fixed, the record date shall be the close of business on the day on which the resolution of the Board relating to the corporate action is adopted. Only shareholders of record on the date so fixed shall be entitled to receive payment of such dividend or other distribution or allotment of rights or exercise such rights, as the case may be, notwithstanding the transfer of any Shares on the books of the Corporation after such record date.

Section 6. Dividends. The Board of Directors, in its discretion, may from time to time declare and make a distribution to shareholders in respect of the Corporation's outstanding shares, payable in cash, the Corporation's shares or indebtedness, or the Corporation's other property, including the shares or indebtedness of other corporations; provided, however, no such distribution shall be made if, after giving effect to the distribution, the Corporation would not be able to pay its debts as they become due in the usual course of business, or the Corporation's total assets would be less than its total liabilities plus the amount that would be needed if the Corporation were to be dissolved at the time of the distribution to satisfy the preferential rights upon dissolution of shareholders whose preferential rights are superior to those receiving the distributions.

In addition, the Board of Directors, in its discretion, from time to time may declare and direct the payment of a share dividend of the Corporation's shares, issued pro rata and without consideration, to the Corporation's shareholders or to the shareholders of one or more classes or series; provided, however, shares of one class or series may not be issued as a share dividend in respect of shares of another class or series unless (a) the Articles of Incorporation so authorize, (b) a majority of the votes entitled to be cast by the class or series to be issued approve the issue, or (c) there are no outstanding shares of the class or series to be issued.

Section 7. Acquisition of Shares. Subject to the limitations of the Michigan Business Corporation Act, the Board of Directors may authorize the Corporation to acquire its own shares, and shares so acquired shall constitute authorized but unissued shares, except that shares of the Corporation acquired by it may be pledged as security for the payment of the purchase price of the shares and, until the purchase price is paid by the Corporation, such shares are not canceled and do not constitute authorized but unissued shares. In such event, the acquired and pledged shares shall not be voted directly or indirectly at any meeting or otherwise, shall not be counted in determining the total number of issued shares entitled to vote at any given time, and, upon payment of the purchase price, are canceled and constitute authorized but unissued shares.

Section 8. Redemption of Control Shares. Control shares acquired in a control share acquisition, with respect to which no acquiring person statement has been filed with the Corporation, shall, at any time during the period ending sixty (60) days after the last acquisition of control shares or the power to direct the exercise of voting power of control shares by the acquiring person, be subject to redemption by the Corporation. After an acquiring person statement has been filed with the Corporation and after the meeting at which the voting rights of the control shares acquired in a control share acquisition are submitted to the shareholders, the shares shall be subject to redemption by the Corporation unless the shares are accorded full voting rights by the shareholders as provided in Section 798 of the Michigan Business Corporation Act. Redemptions of shares pursuant to this bylaw shall be at the fair value of the shares pursuant to procedures adopted by the Board of Directors of the Corporation.

The terms “control shares,” “control share acquisition,” “acquiring person statement,” “acquiring person,” and “fair value,” as used in this bylaw, shall have the meanings ascribed to them, respectively, in Chapter 7B (known as the Stacey, Bennett and Randall shareholder equity act) of the Michigan Business Corporation Act.

ARTICLE III
SHAREHOLDERS

Section 1. Place of Meetings. Meetings of shareholders shall be held at the registered office of the Corporation or at such other place, within or outside the State of Michigan, as may be determined from time to time by the Board of Directors, provided however, if a meeting of shareholders is to be held at a place other than the registered office of the Corporation, the notice of the meeting shall designate such place.

Section 2. Annual Meeting. Annual meetings of shareholders for election of directors and for such other business as may come before the meeting shall be held at a date designated by the Board of Directors within five months after the end of each fiscal year of the Corporation. If the annual meeting is not held on the date so designated, the Board of Directors shall cause the meeting to be held as soon thereafter as convenient.

Section 3. Special Meetings. Special meetings of shareholders may be called by the chairman or vice chairman of the Board, the president or the secretary and shall be called by one of them pursuant to resolution therefor by the Board of Directors, or upon receipt by them of a request in writing, stating the purpose or purposes thereof, and signed by more than half of the non-employee directors.

Section 4. Record Date for Notice and Vote. For the purpose of determining shareholders entitled to notice of and to vote at a meeting of shareholders or an adjournment of a meeting, the Board of Directors may fix a record date which shall not precede the date on which the resolution fixing the record date is adopted by the Board. The date shall be not more than sixty (60) nor less than ten (10) days before the date of the meeting. If a record date is not fixed, the record date for determination of shareholders entitled to notice of or to vote at a meeting of shareholders shall be the close of business on the day next preceding the day on which notice is given or, if no notice is given, the day next preceding the day on which the meeting is held. When a determination of shareholders of record entitled to notice of or to vote at a meeting of shareholders has been made as provided in this Section 4, the determination applies to any adjournment of the meeting, unless the Board fixes a new record date under this section for the adjourned meeting.

For the purpose of determining shareholders entitled to express consent to or to dissent from a proposal without a meeting, the Board of Directors may fix a record date which shall not precede the date on which the resolution fixing the record date is adopted by the Board and shall be not more than ten (10) days after the Board resolution. If a record date is not fixed and prior action by the Board is required with respect to the corporate action to be taken without a meeting, the record date shall be the close of business on the day on which the resolution of the Board is adopted. If a record date is not fixed and prior action by the Board is not required, the record date shall be the first date on which a signed written consent is delivered to the Corporation as provided in Section 407 of the Michigan Business Corporation Act.

Section 5. Notice of Shareholder Meetings. Written notice of the time, place and purposes of any meeting of shareholders shall be given not less than ten (10) nor more than sixty (60) days before the date of the meeting to each shareholder of record entitled to vote at the meeting. Such notice may be given either by delivery in person to such shareholders or by mailing such notice to shareholders at their addresses as the same appear on the stock books of the Corporation.

A shareholder's attendance at a meeting, in person or by proxy, constitutes a waiver of the shareholder's objection to lack of notice or defective notice of the meeting unless, at the beginning of the meeting, the shareholder objects to holding the meeting or transacting business at the meeting, and constitutes a waiver of the shareholder's objection to consideration of a particular matter at the meeting that is not within the purpose or purposes described in the meeting notice, unless the shareholder objects to considering the matter when it is presented.

Section 6. Voting Lists. The Corporation's officer or agent having charge of its stock transfer books shall prepare and certify a complete list of the shareholders entitled to vote at a shareholders' meeting or any adjournment thereof, which list shall be arranged alphabetically within each class and series, and shall show the address of and number of shares held by each shareholder. The list shall be produced at the time and place of the meeting of shareholders and be subject to inspection by any shareholder at any time during the meeting. The list shall be prima facie evidence as to who are the shareholders entitled to examine the list or to vote at the meeting. If for any reason the requirements with respect to the shareholder list specified in this Section 6 of Article III have not been complied with, any shareholder, either in person or by proxy, who in good faith challenges the existence of sufficient votes to carry any action at the meeting, may demand that the meeting be adjourned and the same shall be adjourned until the requirements are complied with, provided however, that failure to comply with such requirements does not affect the validity of any action taken at the meeting before such demand is made.

Section 7. Voting. Except as may otherwise be provided in the Articles of Incorporation or bylaws of the Corporation, each shareholder entitled to vote at a meeting of shareholders, or to express consent or dissent without a meeting, shall be entitled to one (1) vote, in person or by proxy, for each share of stock entitled to vote held by such shareholder, provided however, no proxy shall be voted after three (3) years from its date unless such proxy provides for a longer period. For purposes of this section, without limiting the manner in which a shareholder may authorize another person or persons to act as proxy, a proxy granted by execution of a writing, facsimile, or other means of electronic or digital transmission to the person or persons who will hold the proxy or to a proxy solicitation firm, proxy support service organization, or similar agent fully authorized by the person who will hold the proxy to receive that transmission, shall constitute valid means of granting proxy authority. A vote may be cast either orally or in writing as announced or directed by the chairperson of the meeting prior to the taking of the vote. When an action other than the election of directors is to be taken by vote of the shareholders, it shall be authorized by a majority of the votes cast by the holders of shares entitled to vote thereon, unless a greater vote is required by express requirement of the Michigan Business Corporation Act or of the Articles of Incorporation, in which case such express provision shall govern and control the decision of such question. Except as otherwise expressly required by the Articles of Incorporation, directors shall be elected by a plurality of the votes cast at an election.

Section 8. Quorum. Except as may otherwise be provided in the Articles of Incorporation, shares entitled to cast a majority of the votes at a meeting constitute a quorum. Meetings at which less than a quorum is represented may be adjourned by a vote of a majority of the shares present to a further date without further notice other than the announcement at such meeting, and, when the quorum shall be present upon such adjourned date, any business may be transacted which might have been transacted at the meeting as originally called. Shareholders present in person or by proxy at any meeting of shareholders may continue to do business until adjournment, notwithstanding the withdrawal of enough shareholders to leave less than a quorum.

Section 9. Conduct of Meetings. The chairman of the Board of Directors or the chairman's designee shall call meetings of the shareholders to order and shall act as chairman of such meetings. The secretary of the Corporation shall act as secretary of all meetings of shareholders but, in the absence of the secretary at any meeting of shareholders or the secretary's inability or election not to act as secretary, the presiding officer may appoint any person to act as secretary of the meeting.

Section 10. Inspector of Elections. The Board of Directors may, in advance of a meeting of shareholders, appoint one or more inspectors to act at the meeting or any adjournment thereof. If inspectors are not so appointed, or an appointed inspector fails to appear or act, the person presiding at the meeting of shareholders may and, on request of a shareholder entitled to vote thereat, shall appoint one or more persons to fill such vacancy or vacancies, or to act as inspector. The inspector(s) shall determine the number of shares outstanding and the voting power of each, the shares represented at the meeting, the existence of a quorum, the validity and effect of proxies, and shall receive votes, ballots or consents, hear and determine challenges and questions arising in connection with the right to vote, count and tabulate votes, ballots or consents, determine the results, and do such acts as are proper to conduct the election or vote with fairness to all shareholders.

Section 11. Notification of Nominations. Nominations for the election of directors may be made by the Board of Directors or by a shareholder entitled to vote in the election of directors. A shareholder entitled to vote in the election of directors, however, may make such a nomination only if written notice of such shareholder's intent to do so has been given, either by personal delivery or by United States mail, postage prepaid, and received by the Corporation (a) with respect to an election to be held at an annual meeting of shareholders, not later than sixty (60) days in advance of the date of such meeting, and (b) with respect to an election to be held at a special meeting of shareholders called for that purpose, not later than the close of business on the tenth (10th) day following the date on which notice of the special meeting was first mailed to the shareholders by the Corporation.

Each shareholder’s notice of intent to make a nomination shall set forth: (a) the names and addresses of the shareholder who intends to make the nomination and of the person or persons to be nominated; (b) a representation that the shareholder (i) is a holder of record of stock of the Corporation entitled to vote at such meeting; (ii) will continue to hold such stock through the date on which the meeting is held, and (iii) intends to appear in person or by proxy at the meeting to nominate the person or persons specified in the notice; (c) a description of all arrangements or understandings between the shareholder and each nominee and any other person or persons (naming such person or persons) pursuant to which the nomination is to be made by the shareholder;(d) such other information regarding each nominee proposed by such shareholder as would be required to be included in a proxy statement filed pursuant to the proxy rules of the Securities and Exchange Commission had the nominee been nominated by the Board of Directors; and(e) the consent of each nominee to serve as a director of the Corporation if so elected. The chairman of the meeting may refuse to acknowledge the nomination of any person nominated by a shareholder whose nomination is not made in compliance with the foregoing procedure.

Section 12. Notification of Other Shareholder Proposals. The Board of Directors of the Corporation shall submit for consideration and vote by the shareholders, at any meeting of the shareholders, only those proposals that are first brought before the meeting by or at the direction of the Board of Directors, or by any shareholder entitled to vote at such meeting (a) who submits to the Corporation a timely Notice of Proposal, in accordance with the requirements of this Section 12 and the proposal is a proper subject for action by shareholders under Michigan law, or (b) whose proposal is included in the Corporation’s proxy materials in compliance with all the requirements set forth in the applicable rules and regulations of the Securities and Exchange Commission.

Each shareholder’s Notice of Proposal shall at a minimum set forth the following information:

(a) The name and address of the shareholder submitting the proposal, as they appear on the Corporation’s books and records;

(b) A representation that the shareholder (i) is a holder of record of stock of the Corporation entitled to vote at such meeting, (ii) will continue to hold such stock through the date on which the meeting is held, and (iii) intends to appear in person or by proxy at the meeting to submit the proposal for shareholder vote;

(c) A brief description of the proposal desired to be submitted to the meeting for shareholder vote and the reasons for conducting such business at the meeting; and

(d) A description of any financial or other interest of such shareholder in the proposal.

A Notice of Proposal must be given, either by personal delivery or by United States mail, postage prepaid, and received by the Corporation not less than thirty (30) days prior to the date of the originally scheduled meeting, regardless of any adjournments thereof to a later date; provided that, if less than forty (40) days' notice of the shareholder meeting is given by the Corporation, the Notice of Proposal must be received by the Corporation not later than the close of business on the tenth (10th) day following the date on which the notice of the scheduled meeting was first mailed to the shareholders. No Notice of Proposal may be in excess of five hundred (500) words. The secretary of the Corporation shall notify a shareholder in writing whether his or her Notice of Proposal has been made in accordance with all the requirements of this Section 12. The chairman of the meeting may refuse to acknowledge the proposal of any shareholder not made in compliance with all such requirements.

ARTICLE IV
DIRECTORS

Section 1. Authority and Size of Board. The business and affairs of the Corporation shall be managed by or under the direction of the Board of Directors. The number of directors of the Corporation (exclusive of directors to be elected by the holders of any one or more series of the preferred stock voting separately as a class or classes) that shall constitute the Board of Directors shall be that number determined by the Board of Directors from time to time, but not less than nine (9) directors nor more than thirteen (13) directors.

Section 2. Classification of Board and Filling of Vacancies. Subject to applicable law, the directors shall be divided into three (3) classes, each class to be as nearly equal in number as possible. The directors of the first class shall hold office until the annual meeting of stockholders to be held in 1984 and until their respective successors are duly elected and qualified or their resignation or removal. The directors of the second class shall hold office until the annual meeting of stockholders to be held in 1985 and until their respective successors are duly elected and qualified or their resignation or removal. The directors of the third class shall hold office until the annual meeting of stockholders to be held in 1986 and until their respective successors are duly elected and qualified or their resignation or removal. Subject to the foregoing and to the last sentence of this first paragraph of Section 2 of Article IV, at each annual meeting of stockholders, commencing at the annual meeting to be held in 1984, the successors to the class of directors whose term shall then expire shall be elected to hold office until the third succeeding annual meeting and until their successors shall be duly elected and qualified or their resignation or removal. Any vacancies in any class of the Board of Directors for any reason, and any newly created directorships resulting from any increase in the number of directors, may be filled only by the Board of Directors, acting by vote of a majority of the Continuing Directors and at least eighty percent (80%) of the Board of Directors, and any directors so chosen shall hold office for the remaining term of the class of directors into which he or she has been appointed and until their respective successors shall be duly elected and qualified or their resignation or removal. No decrease in the number of directors shall shorten the term of any incumbent director. No person shall be elected as a director (a) after he or she attains age seventy (70) or (b) for a term which expires later than the annual meeting of stockholders at or immediately after which such person attains age seventy (70).

Notwithstanding the foregoing, and except as otherwise required by law, whenever the holders of any one or more series of preferred stock shall have the right, voting separately as a class, to elect one or more directors of the Corporation (a) the terms of the director or directors elected by such holders shall expire at the next succeeding annual meeting of stockholders and vacancies created with respect to any directorship of the directors so elected may be filled in the manner specified by such preferred stock, and (b) this Section 2 of Article IV shall be deemed to be construed and/or modified so as to permit the full implementation of the terms and conditions relating to election of directors of any series of preferred stock that has been or may be designated by the Board of Directors.

Section 3. Resignation and Removal of Directors. A director may resign by written notice to the Corporation, which resignation is effective upon its receipt by the Corporation or at a subsequent time as set forth in the written notice of resignation. Notwithstanding any other provisions of the Articles of Incorporation or the Bylaws of the Corporation, any one or more directors of the Corporation may be removed at any time, with or without cause, but only by either (a) the affirmative vote of a majority of the Continuing Directors and at least eighty percent (80%) of the Board of Directors, or (b) the affirmative vote, at a meeting of the stockholders called for that purpose, of the holders of at least eighty percent (80%) of the voting power of the then outstanding shares of capital stock of the Corporation entitled to vote generally in the election of directors voting together as a single class.

Notwithstanding the foregoing, and except as otherwise required by law, whenever the holders of any one or more series of preferred stock shall have the right, voting separately as a class, to elect one or more directors of the Corporation, the provision of this Section 3 of Article IV shall not apply with respect to the director or directors elected by such holders of preferred stock.

Section 4. Place of Meetings and Records. The directors shall hold their meetings and maintain the minutes of the proceedings of meetings of shareholders, Board of Directors, and committees, if any, and keep the books and records of account for the Corporation in such place or places, within or outside the State of Michigan, as the Board may from time to time determine.

Section 5. Annual Meetings of Directors. The newly elected directors shall hold their first meeting, without notice other than this bylaw, at the same place and immediately after the annual meeting of the shareholders at which they are elected, or the time and place of such meeting may be fixed by consent in writing of all the directors.

Section 6. Regular Meetings of the Board. Regular meetings of the Board of Directors may be held without notice at such time and at such place as shall from time to time be determined by the Board or by the chairman or vice chairman of the Board of Directors, or the president. Any notice given of a regular meeting need not specify the business to be transacted or the purpose of the meeting.

Section 7. Special Meetings of the Board. Special meetings of the Board may be called by the chairman or vice chairman of the Board of Directors or the president on at least two (2) days' notice to each director by mail or overnight courier or twenty-four (24) hours' notice either personally, by telephone, by telegram, by facsimile or by electronic or digital transmission. Special meetings shall be called by any one of them in like manner and on like notice on the written request of any two (2) directors. The notice need not specify the business to be transacted or the purpose of the special meeting. The notice shall specify the place of the special meeting.

Section 8. Meeting Attendance or Participation as Waiver of Notice. A director's attendance at or participation in a meeting waives any required notice to him or her of the meeting unless he or she at the beginning of the meeting, or upon his or her arrival, objects to the meeting or the transacting of business at the meeting and does not thereafter vote for or assent to any action taken at the meeting.

Section 9. Meeting Participation by Means of Communication Equipment. Members of the Board of Directors or any committee designated by the Board of Directors may participate in a meeting of the Board of Directors or of such committee by means of a conference telephone or similar communication equipment by means of which all persons participating in the meeting can communicate with the other participants, and participation in a meeting pursuant to this paragraph shall constitute presence in person at such meeting.

Section 10. Quorum and Vote. At all meetings of the Board or a committee thereof, a majority of the members of the Board of Directors then in office or members of such committee, but not less than two (2) (if there are at least two members of the Board or such committee) shall constitute a quorum for the transaction of business. The act of a majority of the members present at any meeting at which there is a quorum shall be the act of the Board of Directors or the committee. If a quorum shall not be present at any meeting of the Board of Directors or a committee, the members present may adjourn the meeting from time to time and to another place without notice other than announcement at the meeting until a quorum shall be present.

Section 11. Action Without Meeting. Any action required or permitted to be taken pursuant to authorization voted at a meeting of the Board of Directors, or of any committee thereof, may be taken without a meeting if, before or after the action, all members of the Board of Directors then in office or of such committee consent thereto in writing. Such written consent shall be filed with the minutes of the proceedings of the Board of Directors or committee. The consent has the same effect as a vote of the Board of Directors or such committee for all purposes.

Section 12. Committees. The Board of Directors may, by resolution passed by a majority of the whole Board, designate one or more committees, each committee to consist of one or more of the directors of the Corporation. The Board of Directors may designate one or more directors as alternate members of any committee, who may replace any absent or disqualified member of any committee. In the absence or in the event of the disqualification of a member of a committee, the member or members thereof present at any meeting and not disqualified from voting, whether or not he, she or they constitute a quorum, may unanimously appoint another member of the Board of Directors to act at the meeting in the place of any such absent or disqualified member. A committee and each member thereof shall serve at the pleasure of the Board.

Any committee, to the extent provided in the resolution of the Board or in these Bylaws, shall have and may exercise the powers of the Board of Directors in the management of the business and affairs of the Corporation, and may authorize the seal of the Corporation to be affixed to all papers which may require it. No committee, however, shall have the power or authority to amend the Articles of Incorporation or Bylaws of the Corporation, adopt an agreement of merger or share exchange, recommend to the shareholders the sale, lease or exchange of all or substantially all of the Corporation's property and assets, recommend to the shareholders a dissolution of the Corporation or a revocation of a dissolution, or fill vacancies in the Board of Directors. The committee shall not have the power or authority to declare a distribution, dividend or authorize the issuance of shares unless such power is granted to such committee by specific resolution of the Board of Directors. Such committee or committees shall have such name or names as may be determined from time to time by resolution adopted by the Board of Directors. The committees shall keep regular minutes of their proceedings and report the same to the Board when required. If a committee is designated as an Executive Committee, its members shall consist of the Chief Executive Officer, and such other directors as shall be designated by the Board of Directors.

Section 13. Compensation. By affirmative vote of a majority of directors in office, and irrespective of the personal interest of any of them, the Board of Directors may establish reasonable compensation for directors for services to the Corporation as directors, officer, or members of committees. Directors may be paid a fixed sum for attendance at each meeting of the Board or of a committee, or an annual salary or retainer, or issued shares of company common stock or any combination of the above. Directors may also be reimbursed for reasonable expenses incurred in attending each meeting of the Board or meeting of a committee.

Section 14. Directors Emeritus. A director who has served the Corporation with distinction and who has retired from the Board may be elected a Director Emeritus by the affirmative vote of a majority of the full Board of Directors. A Director Emeritus shall be elected for life, subject only to his or her resignation or removal by vote of a majority of the full Board of Directors. A Director Emeritus shall not have any of the responsibilities or liabilities of a director, or any of a director's rights, powers, privileges or compensation. Reference in these Bylaws to "directors" shall not mean or include Directors Emeritus.

Section 15. Evaluation of Certain Offers. The Board of Directors shall not approve, adopt or recommend any offer of any person or entity, other than the Corporation, to make a tender or exchange offer for any capital stock of the Corporation, to merge or consolidate the Corporation with any other entity or to purchase or otherwise acquire all or substantially all of the assets or business of the Corporation unless and until the Board of Directors shall have first evaluated the offer and determined that the offer would be in compliance with all applicable laws and that the offer is in the best interests of the Corporation and its stockholders. In connection with its evaluation as to compliance with laws, the Board of Directors may seek and rely upon an opinion of legal counsel independent from the offeror and it may test such compliance with laws in any state or federal court or before any state or federal administrative agency which may have appropriate jurisdiction. In connection with its evaluation as to the best interests of the Corporation and its stockholders, the Board of Directors shall consider all factors which it deems relevant, including without limitation:

(a) The adequacy and fairness of the consideration to be received by the Corporation and/or its stockholders under the offer considering historical trading prices of the Corporation's stock, the price that might be achieved in a negotiated sale of the Corporation as a whole, premiums over trading prices which have been proposed or offered with respect to the securities of other companies in the past in connection with similar offers and the future prospects for this Corporation and its business;

(b) The potential social and economic impact of the offer and its consummation on this Corporation, its employees, customers and vendors; and

(c) The potential social and economic impact of the offer and its consummation on the communities in which the Corporation and any subsidiaries operate or are located.

ARTICLE V
OFFICERS

Section 1. Officers. The officers of the Corporation shall consist of a president, a treasurer, and a secretary, all of whom shall be elected by the Board of Directors. In addition, the Board of Directors may elect a chairman of the Board of Directors, a vice chairman of the Board of Directors, one or more vice presidents (the number thereof to be determined by the Board of Directors) and such assistant secretaries and assistant treasurers as desired. Each officer shall hold his office until his successor is elected and qualified or until his earlier resignation or removal. None of the officers of the Corporation, other than the chairman, the vice chairman, and the president need be directors. The officers shall be elected at the first meeting of the Board of Directors after each annual meeting of Shareholders and may be elected at any other meeting. Any two or more offices may be held by the same person, but an officer shall not execute, acknowledge or verify any instrument in more than one capacity if the instrument is required by law to be executed, acknowledged or verified by two or more officers.

Section 2. Other Officers and Agents. The Board of Directors may appoint such other officers and agents as it may deem advisable, who shall hold their offices for such terms and shall exercise such powers and perform such duties as shall be determined from time to time by the Board of Directors. The Board may, by specific resolution, empower the chairman, the president or the Executive Committee, if such a committee has been designated by the Board, to appoint such officers or agents and to determine their powers and duties.

Section 3. Removal. The chairman, vice chairman and president may be removed at any time, with or without cause, but only by the affirmative vote of a majority of the whole Board of Directors. All vice presidents, the secretary and the treasurer may be removed at any time, with or without cause, by the president or by majority vote of directors present at any meeting. Any assistant secretary or assistant treasurer, or subordinate officer or agent appointed pursuant to Section 2 of this Article, may be removed at any time, with or without cause, by majority vote of directors present at any meeting, by the president, or by any committee or other officer empowered so to do by resolution of the Board.

Section 4. Chairman and Vice Chairman. The chairman of the Board of Directors shall preside at all meetings of the Board of Directors and at all meetings of shareholders. The chairman shall also perform such other duties as from time to time may be assigned to him or her by the Board of Directors.

If the chairman dies or is unable to perform the duties of the chairman for any other reason, the vice chairman shall preside at all meetings of the shareholders and at all meetings of the Board of Directors. The vice chairman shall not succeed to any of the other rights, powers or duties of the chairman. The vice chairman shall also perform such other duties as from time to time may be assigned to him or her by the Board of Directors.

Section 5. President. The president shall be the chief executive officer of the corporation, shall have general supervision, direction and control of the business of the Corporation and shall have the general powers and duties of management usually vested in or incident to the office of the president and chief executive officer of a corporation. The president shall be a member of the Executive Committee, if such a committee is designated by the Board of Directors. In the absence or inability to act of the chairman and vice chairman of the Corporation, the president shall preside at all meetings of the shareholders and all meetings of the Board of Directors. The president shall also have such other powers and duties as from time to time may be assigned to him or her by the Board of Directors. Except as the Board of Directors shall authorize the execution thereof in some other manner, the president shall execute bonds, mortgages and other contracts in behalf of the Corporation and shall cause the seal to be affixed to any instrument requiring it. If the president dies or becomes unable to perform the duties of this office for any other reason, the Board of Directors shall appoint a successor to be the president of the Corporation.

Section 6. Vice Presidents. Each vice president shall have such powers and shall perform such duties as shall be assigned to him or her by the Board of Directors, and may be designated by such special title as the Board of Directors shall approve.

Section 7. Treasurer. The treasurer shall have the custody of the corporate funds and securities and shall keep full and accurate account of receipts and disbursements in books belonging to the Corporation. The treasurer shall deposit all monies and other valuables in the name and to the credit of the Corporation in such depositories as may be designated by the Board of Directors. The treasurer shall disburse the funds of the Corporation as may be ordered by the Board of Directors or the president, taking proper vouchers for such disbursements. The treasurer shall render to the president and Board of Directors at the regular meetings of the Board of Directors, or whenever they may request it, an account of all his or her transactions as treasurer and of the financial condition of the financial condition of the Corporation. In general, the treasurer shall perform all the duties incident to the office of treasurer and such other duties as may be assigned to him or her by the Board of Directors of the president.

Section 8. Secretary. The secretary shall give, or cause to be given, notice of all meetings of shareholders and directors required by law or by these Bylaws, and all other notices so required. If the secretary is absent or refuses or neglects, so to do, any such notice may be given by any person directed to do so by the chairman or vice chairman of the Board of Directors, the president, or by the directors upon whose written request the meeting is called as provided in these Bylaws. Unless otherwise directed by the Board of Directors, the secretary shall record all the proceedings of the meetings of the Corporation and of the directors in one or more books to be kept for that purpose, and shall perform all duties incident to the office of the secretary and such other duties as may be assigned to him or her by the directors, the chairman of the Board of Directors, or the president. The secretary shall have the custody of the seal of the Corporation and shall affix the same to all instruments requiring it, when authorized by the directors, the chairman of the Board of Directors, or the president, and attest the same.

Section 9. Assistant Treasurers and Assistant Secretaries. Assistant treasurers and assistant secretaries, if any shall be elected, shall have such powers and shall perform such duties as shall be assigned to them, respectively, by the treasurer or the secretary, respectively, or by the president or the Board of Directors.

Section 10. Salaries. The salaries and other compensations of the officers shall be fixed from time to time by or under the direction of the Board of Directors. No officer shall be prevented from receiving a salary or other compensation by reason of the fact that he or she is also a director of the Corporation.

Section 11. Bonds. If the Board of Directors shall so require, the treasurer, any assistant treasurer and any other officer or agent of the Corporation shall give bond to the Corporation in such amount and with such surety as the Board of Directors may deem sufficient, conditioned upon the faithful performance of their respective duties and offices and any other conditions approved by the Board of Directors.

ARTICLE VI
CONTRACTS, LOANS, CHECKS AND DEPOSITS

Section 1. Contracts. The Board of Directors may authorize any officer or officers, agent or agents to enter into any contract or execute and delivery any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

Section 2. Loans. No loans shall be contracted on behalf of the Corporation, and no evidences of indebtedness shall be issued in its name, unless authorized by a resolution of the Board of Directors. Such authorization may be general or confined to specific instances.

Section 3. Checks. All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

Section 4. Deposits. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may select.

ARTICLE VII
MISCELLANEOUS

Section 1. Fiscal Year. The fiscal year of this Corporation shall end on the Saturday nearest the 31st day of May in each year.

Section 2. Notices. Whenever any written notice is required to be given under the provisions of any law, the Articles of Incorporation for this Corporation, or by these Bylaws, it shall not be construed or interpreted to mean personal notice, unless expressly so stated, and any notice so required shall be deemed to be sufficient if given in writing by facsimile or electronic or digital transmission with confirmation, overnight courier or first class mail, by depositing the same in a United States Post Office box, postage prepaid, addressed to the person entitled thereto at his address as it appears on the records of the Corporation, and such notice shall be deemed to have been given on the day of such mailing. Shareholders not entitled to vote shall not be entitled to receive notice of any meetings, except as otherwise provided by law or these Bylaws.

Section 3. Waiver of Notice. Whenever any notice is required to be given under the provisions of any law, or the Articles of Incorporation for this Corporation, or these Bylaws, a waiver thereof in writing, signed by the person or persons entitled to said notice, whether before or after the time stated therein, shall be deemed equivalent thereto.

Section 4. Voting of Securities. Securities of another corporation, foreign or domestic, standing in the name of this Corporation, which are entitled to vote shall be voted, in person or by proxy, by the chairman of the Board or the president of this Corporation or by such other or additional persons as may be designated by the Board of Directors.

Section 5. Seal. The corporate seal of the Corporation shall be in such form as may be authorized and adopted by the Board of Directors. Said seal may be used by causing it or a facsimile thereof to be impressed or affixed or reproduced or otherwise.

ARTICLE VIII
INDEMNIFICATION

Directors and officers of the Corporation shall be indemnified as of right to the fullest extent now or hereafter permitted by law in connection with any threatened, pending or completed civil, criminal, administrative or investigative action, suit or proceeding (whether brought by or in the name of the Corporation, a subsidiary or otherwise and whether formal or informal) in which a director or officer is a witness or which is brought against a director or officer in his or her capacity as a director, officer, employee, agent or fiduciary of the Corporation or of any corporation, partnership, joint venture, trust, employee benefit plan or other enterprise which the director or officer was serving at the request of the Corporation. Persons who are not directors or officers of the Corporation may be similarly indemnified in respect of such service to the extent authorized at any time by the Board of Directors of the Corporation. The Corporation may purchase and maintain insurance to protect itself and any such director, officer or other person against any liability asserted against him or her and incurred by him or her in respect of such service whether or not the Corporation would have the power to indemnify him or her against such liability by law or under the provisions of this Article. The provisions of this Article shall be applicable to actions, suits or proceedings, whether arising from acts or omissions occurring before or after the adoption hereof, and to directors, officers and other persons who have ceased to render such service, and shall inure to the benefit of the heirs, executors and administrators of the directors, officers and other persons referred to in this Article. The right of indemnity provided pursuant to this Article shall not be exclusive and the Corporation may provide indemnification to any person, by agreement or otherwise, on such terms and conditions as the Board of Directors may approve. Any agreement for indemnification of any director, officer, employee or other person may provide indemnification rights which are broader or otherwise different from those set forth in, or provided pursuant to, or in accordance with, this Article. Any amendment, alteration, modification, repeal or adoption of any provision in these Bylaws inconsistent with this Article VIII shall not adversely affect any indemnification right or protection of a director, officer, employee or other person of the Corporation existing at the time of such amendment, alteration, modification, repeal or adoption. In addition, in connection with an action or suit brought by or in the right of the Corporation as described in Section 562 of the Michigan Business Corporation Act, a director shall be indemnified as of right to the fullest extent permitted by law for expenses, including attorneys’ fees, actually and reasonably incurred.

ARTICLE IX
AMENDMENTS

Except as otherwise provided below, these Bylaws may be added to, altered, amended or repealed and new and other bylaws may be made, altered or added to by a vote of a majority of the members of the Board of Directors then in office at any regular or special meeting of the Board, and without prior notices of intent to do so, except that neither Section 2 or 3 of Article IV shall be amended unless such amendment is adopted by the affirmative vote of a majority of the Continuing Directors and at least eighty percent (80%) of the Board of Directors, and these Bylaws may also be added to, altered, amended or repealed and new or other bylaws made and adopted by vote of the holders of a majority of the voting shares of capital stock issued and outstanding at any annual or special meeting, unless a greater plurality is required by law or by the Articles of Incorporation, if notice of the proposed alteration or repeal of the bylaw to be made is contained in the notice of such meeting. Notwithstanding the foregoing, Section 1 of Article IV may not be modified except by the affirmative vote of the holders of he majority of the voting shares of capital stock issued and outstanding at any annual or special meeting.

The foregoing Bylaws, adopted by the Board of Directors of Herman Miller, Inc. on March 18, 1986, have been restated in their entirety to incorporate amendments adopted by the Board of Directors on November 17, 1987, December 22, 1987, May 10, 1988, July 11, 1990, and October 4, 1990, January 6, 1997, October 1, 2002, and January 13, 2004.

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Secretary to the Board

<u>EXHIBIT 31.1</u>

I, Brian C. Walker, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the period ended February 26, 2005, of Herman Miller, Inc;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) Evaluated the effectiveness of the registrants' disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 6, 2005

<u>/s/ Brian C. Walker</u>
Brian C. Walker
Chief Executive Officer

EXHIBIT 31.2

I, Elizabeth A. Nickels, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the period ended February 26, 2005, of Herman Miller, Inc;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) Evaluated the effectiveness of the registrants' disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 6, 2005

/s/ Elizabeth A. Nickels
Elizabeth A. Nickels
Chief Financial Officer

EXHIBIT 32.1

Certificate of the
Chief Executive Officer of
HERMAN MILLER, INC.

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C.1350):

I, Brian C. Walker, Chief Executive Officer of Herman Miller, Inc., certify that to the best of my knowledge and belief, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. 1350) that:

(1) The quarterly report on Form 10-Q for the quarterly period ended February 26, 2005, which this statement accompanies, fully complies with requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and;

(2) The information contained in this quarterly report on Form 10-Q for the quarterly period ended February 26, 2005, fairly represents, in all material respects, the financial condition and results of operations of Herman Miller, Inc.

HERMAN MILLER, INC.

Date: April 6, 2005

By: /s/ Brian C. Walker
Brian C. Walker
Its: Chief Executive Officer

EXHIBIT 32.2

Certificate of the
Chief Financial Officer of
HERMAN MILLER, INC.

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C.1350):

I, Elizabeth A. Nickels, Chief Financial Officer of Herman Miller, Inc., certify that to the best of my knowledge and belief, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. 1350) that:

(1) The quarterly report on Form 10-Q for the quarterly period ended February 26, 2005, which this statement accompanies, fully complies with requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and;

(2) The information contained in this quarterly report on Form 10-Q for the quarterly period ended February 26, 2005, fairly represents, in all material respects, the financial condition and results of operations of Herman Miller, Inc.

HERMAN MILLER, INC.

April 6, 2005

By: /s/ Elizabeth A. Nickels
Elizabeth A. Nickels
Its: Chief Financial Officer