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 November 30, 1996 Commission File No. 0-5813

HERMAN MILLER, INC.

A Michigan Corporation ID No. 38-0837640

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

Herman Miller, Inc.

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

Yes X No

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

Yes X No

Common Stock Outstanding at December 20, 1996--23,551,643 shares.

The Exhibit Index appears at page 16.

HERMAN MILLER, INC. FORM 10-Q
FOR THE QUARTER ENDED NOVEMBER 30, 1996
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HERMAN MILLER, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
(DOLLARS IN THOUSANDS)

	Nov. 30, 1996 (unaudited)	June 1, 1996 (audited)
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 82,782	$ 57,053
Accounts receivable, net	186,613	170,116
Inventories--		
Finished goods	22,859	24,787
Work in process	9,442	10,896
Raw materials	26,892	30,047
Total inventories	59,193	65,730
Prepaid expenses and other	34,803	42,006
Total current assets	363,391	334,905
PROPERTY AND EQUIPMENT, AT COST:	553,353	536,108
Less-accumulated depreciation	284,124	267,343
Net property and equipment	269,229	268,765
OTHER ASSETS:		
Notes receivable, net	35,373	39,212
Other noncurrent assets	44,453	52,029
Total assets	$712,446	$694,911

	Nov. 30, 1996 (unaudited)	June 1, 1996 (audited)
LIABILITIES & SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Unfunded checks	$ 11,601	$ 2,867
Current portion of long-term debt	159	317
Notes payable	27,677	21,148
Accounts payable	66,099	59,208
Accruals	136,709	135,487
Total current liabilities	242,245	219,027
LONG-TERM DEBT, less current portion	110,166	110,245
OTHER LIABILITIES	56,780	57,494
SHAREHOLDERS' EQUITY:		
Common stock $.20 par value	5,058	4,934
Additional paid-in capital	--	14,468
Retained earnings	310,839	303,578
Cumulative translation adjustment	(10,031)	(11,633)
Key executive stock programs	(2,611)	(3,202)
Total shareholders' equity	303,255	308,145
Total liabilities and shareholders' equity	$712,446	$694,911

See accompanying notes to condensed consolidated financial statements.

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

	Three Months Ended		Six Months Ended	
	Nov. 30, 1996	Dec. 2, 1995	Nov. 30, 1996	Dec. 2, 1995
NET SALES	$377,137	$328,393	$719,621	$629,481
COST AND EXPENSES:				
Cost of goods sold	242,837	215,740	467,049	413,949
Operating expenses	97,430	86,003	188,612	169,339
Patent litigation settlements	--	16,515	--	16,515
Intangible write-off	5,500	--	5,500	--
Interest expense	2,029	1,589	4,210	3,690
Other loss (income), net	(371)	36	(1,048)	(1,436)
INCOME BEFORE TAXES ON INCOME	29,712	8,510	55,298	27,424
PROVISION FOR TAXES ON INCOME	11,860	3,555	21,860	10,455
NET INCOME	$ 17,852	$ 4,955	$ 33,438	$ 16,969
NET INCOME PER SHARE	$ .74	$ .20	$ 1.38	$ .68
DIVIDENDS PER SHARE OF COMMON STOCK	$ .13	$ .13	$ .26	$ .26

See accompanying notes to condensed consolidated financial statements.

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

	Six Months Ended Nov. 30, 1996	Six Months Ended Dec. 2, 1995
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 33,438	$ 16,969
Depreciation and amortization	23,976	22,836
Litigation accrual	--	33,000
Intangible write-off	5,500	--
Changes in current assets and liabilities	18,004	(23,006)
Other, net	6,133	7,619
Net cash provided by operating activities	87,051	57,418
CASH FLOWS FROM INVESTING ACTIVITIES:		
Notes receivable repayments	219,603	239,300
Notes receivable issued	(216,499)	(230,262)
Capital expenditures	(27,128)	(26,403)
Net cash paid for acquisitions	(9,743)	(3,428)
Other, net	6,841	3,862
Net cash used for investing activities	(26,926)	(16,931)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net common stock issued	3,635	5,690
Net long-term debt borrowings (repayments)	6,296	(51,008)
Net short-term debt borrowings (repayments)	(237)	13,871
Dividends paid	(6,311)	(6,461)
Common stock purchased and retired	(37,932)	(1,122)
Other, net	--	(103)
Net cash used for financing activities	(34,549)	(39,133)
EFFECT OF EXCHANGE RATE CHANGES ON CASH	153	1,521
NET INCREASE IN CASH AND CASH EQUIVALENTS	25,729	2,875
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	57,053	16,488
CASH AND CASH EQUIVALENTS, AT END OF PERIOD	$ 82,782	$ 19,363

See accompanying notes to condensed consolidated financial statements.

HERMAN MILLER, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

FOOTNOTE DISCLOSURES

The condensed consolidated financial statements have been prepared by the company, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to such rules and regulations. The company believes that the disclosures made in this document are adequate to make the information presented not misleading. It is suggested that these condensed financial statements be read in conjunction with the financial statements and notes thereto included in the company's Annual Report on Form 10-K for the year ended June 1, 1996.

FISCAL YEAR

The company's fiscal year ends on the Saturday closest to May 31. Accordingly, the years ended June 1, 1996, and May 31, 1997, contain 52 weeks.

RESTRUCTURING CHARGES

In the fiscal year ended June 3, 1995, the company recorded $31.9 million in pretax restructuring charges, which reduced net income by $20.3 million, or $.82 per share. A charge of $15.5 million was taken in the second quarter of fiscal 1995, to account for the closure of certain of the company's manufacturing and logistics facilities prior to the relocation of their production activities to other U.S. Herman Miller facilities. In addition, the charge also included the costs associated with the closure of and discontinuance of wood casegoods manufacturing in the Sanford, North Carolina, facility and the transfer of products produced there to Geiger International of Atlanta, Georgia, a respected contract provider of quality wood casegoods.

The $16.4 million charge recorded in the fourth quarter of fiscal 1995 included charges in the United States for reductions in employment and the discontinuation of a product development program at the company's healthcare subsidiary, Milcare.

The $31.9 million total pretax restructuring charge consisted of facilities and equipment write-offs ($15.5 million), termination benefits ($14.1 million), and other exit costs associated with the restructuring ($2.3 million). Approximately 535 employees were terminated or took voluntary early retirement as a result of the facility closings and job elimination process. The closure of the manufacturing and logistics facilities was substantially complete at the end of fiscal 1995. The job elimination process was completed in July 1995.

Amounts paid or charged against these reserves during the first six months of fiscal 1997 were as follows:

In Thousands	June 1, 1996 Balance	Costs paid or charged	Ending Balance
Facilities and equipment	$5,330	$2,412	$2,918
Termination benefits	1,885	678	1,207
Other exit costs	278	185	93
	$7,493	$3,275	$4,218

INTANGIBLE WRITE-OFF

Due to the declining sales and continuing losses at the company's German subsidiary, management, according to the company's accounting policies, reevaluated the realizability of the subsidiary's intangible assets. The intangible assets of the subsidiary were determined to be impaired after comparing the undiscounted projected future cash flows of the subsidiary to the carrying value of the intangible assets of that subsidiary. The projected future cash flows were estimated based on historical earnings, market conditions, and assumptions reflected in internal operating plans and strategies. As a result, a pretax charge of $5.5 million was recorded for the write-off of the goodwill and brand name assets of the subsidiary.

SUPPLEMENTAL CASH FLOW INFORMATION

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

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

	Six Months Ended	
	Nov. 30, 1996	Dec. 2, 1995
Interest paid	$5,565	$3,614
Income taxes paid	$30,569	$12,504

CONTINGENCIES

On January 7, 1992, Haworth, Inc. ("Haworth") filed a lawsuit against the company, alleging that the electrical systems used in the creation of the company's products infringed one or more of Haworth's patents. The lawsuit against the company followed a lawsuit filed by Haworth in 1985 against Steelcase, Inc., the industry's leader in market share, alleging violation of the same two patents. In 1989, Steelcase was held to infringe the patents and the matter was returned to private dispute resolution. The patents at issue expired prior to December 1, 1994.

During the second quarter ended December 2, 1995, the company's Board of Directors authorized management to engage in settlement discussions with Haworth. In January 1996, the company and Haworth agreed to terms of a settlement. The company continues to believe, based upon written opinion of counsel, that its products do not infringe Haworth's patents and the company would, more likely than not, have prevailed on the merits. However, based on the mounting legal costs, distraction of management focus, and the uncertainty present in any litigation, we concluded settlement was in the best interest of our shareholders. The settlement included a one-time cash payment of $44.0 million in exchange for a complete release. The companies also exchanged limited covenants not to sue with respect to certain existing and potential patent designs.

The company simultaneously reached a settlement with one of its suppliers. The supplier agreed to pay the company $11.0 million and, over the next seven years, to rebate a percentage of its sales to Herman Miller which are in excess of current levels.

The company recorded a net litigation settlement expense of $16.5 million after applying previously recorded reserves and the settlement with the supplier.

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

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

REPORT OF MANAGEMENT

In the opinion of the company, the accompanying unaudited condensed consolidated financial statements taken as a whole contain all adjustments, which are of a normal recurring nature, necessary to present fairly the financial position of the company as of November 30, 1996, and the results of its operations and cash flows for the six months then ended. Interim results are not necessarily indicative of results for a full year.

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

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

A. Financial Summary

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

	Three Months		Six Months	
	$	%	$	%
NET SALES	48,744	14.8%	90,140	14.3%
COST OF GOODS SOLD	27,097	12.6%	53,100	12.8%
OPERATING EXPENSES	11,427	13.3%	19,273	11.4%
PATENT LITIGATION SETTLEMENTS	(16,515)	(100%)	(16,515)	(100%)
INTANGIBLE WRITE-OFF	5,500	100%	5,500	100%
INTEREST EXPENSE	440	27.7%	520	14.1%
OTHER INCOME/EXPENSE NET	(407)	(1,130.6%)	388	27.0%
INCOME BEFORE TAXES ON INCOME	21,202	249.1%	27,874	101.6%
PROVISION FOR TAXES ON INCOME	8,305	233.6%	11,405	109.1%
NET INCOME	12,897	260.3%	16,469	97.1%

B. Results of Operations

Second Quarter FY 1997 versus Second Quarter FY 1996

Net sales increased $48.7 million, or 14.8 percent, to a record $377.1 million for the three months ended November 30, 1996, compared to $328.4 million a year ago. Net sales of $719.6 million were recorded for the first six months of fiscal 1997 compared with net sales of $629.5 million in the same period of last year. The increase primarily was due to strong demand for our products in both domestic and international markets and acquisitions during the past year.

Our domestic United States sales continued to increase at a faster rate than the contract office furniture industry as a whole. Our domestic United States sales for the first six months increased 15.4 percent to $597.0 million compared to $517.5 million in the same period of last year. Excluding the impact of acquisitions, sales increased 11.7 percent. The Business and Institute Furniture Manufacturers Association (BIFMA) has estimated that the U.S. market grew approximately 7.9 percent for the five-month period ended October 1996. The strong domestic growth is reflected in the double-digit growth at HMNA and Meridian.

Net sales of international operations and export sales from the United States totaled $122.6 million for the six months ended November 30, 1996, compared with $112.0 million last year. The increase was primarily due to strong growth in the United Kingdom and Canada.

New orders increased 14.5 percent, to $398.0 million for the second quarter and were the highest ever recorded in a three-month period. The backlog of unfilled orders at November 30, 1996, was $206.7 million, compared with $197.1 million a year earlier, and $156.6 million at June 1, 1996.

Gross margin increased to 35.6 percent during the second quarter of 1997, compared to gross margin of 34.3 percent in the second quarter of 1996. The increase from the prior year second quarter is primarily attributable to lower overhead spending and better leveraging of overhead at HMNA and a realized price increase at Meridian. Further, the effect of owning part of our distribution network, through our subsidiary, Coro, has added approximately .6 percent to the consolidated gross margin in the second quarter.

Operating expenses as a percent of sales decreased to 25.8 percent, excluding the intangible write-off, compared with 26.2 percent, excluding the patent litigation settlements, in the second quarter of last year. Total operating expenses increased $11.4 million from $86.0 million, excluding the patent litigation settlements in the second quarter of last year to $97.4 million, excluding the intangible write-down. The increase in operating expenses is attributable to acquisitions and new ventures, a 4.0 percent year-over-year increase in compensation and benefits, variable compensation plans, and additional warranty costs at HMNA.

Interest expense increased $.4 million over second quarter fiscal 1996. Total interest-bearing debt was $138.0 million at the end of the second quarter of fiscal 1997, compared with $131.7 million at June 1, 1996, and $106.6 million at December 2, 1995.

As discussed in the footnotes, declining sales and continuing losses at our German subsidiary led management, in accordance with the company's accounting policies, to reevaluate the realizability of the subsidiary's intangible assets. The intangible assets were determined to be impaired after comparing the undiscounted projected cash flows of the subsidiary to the carrying value of the intangible assets of the subsidary. The intangible write-off resulted in a pretax charge of $5.5 million and an after-tax impact of $4.5 million, or $.19 per share. After recording the charge, net income for the quarter and six months ended November 30, 1996, was $17.9 million ($.74 per share) and $33.4 million ($1.38 per share), respectively.

The net impact of the litigation settlements, after giving effect to previously recorded reserves and settlements with third parties, was a $16.5 million charge to pretax income. The $16.5 million pretax charge had an after-tax impact of $10.6 million, or $.42 per share. After recording the charge, net income for the quarter and six months ended December 2, 1995, was $4.9 million ($.20 per share) and $16.9 million ($.68 per share), respectively.

The effective tax rate for the six-month period was 39.5 percent compared with 38.1 percent in the same period of last year. The higher rate reflects both the tax law change which reduced the benefit of the Corporate Owned Life Insurance program and the write-off of the German subsidiary's intangible assets.

Net loss from the company's international operations and export sales from the United States for the six months ended November 30, 1996, decreased $2.9 million to a $.9 million loss, compared with net loss of $3.8 million for the same period last year. Including the German intangible write-off, the net loss for the first six months of fiscal 1997 was $5.4 million.

The management team has continued to focus on improving the performance of our international operations. During the first six months of 1997, we have had strong performance in both our Canadian and UK operations.

C. Financial Condition, Liquidity, and Capital Resources

Second Quarter FY 1997 versus Second Quarter FY 1996

1. Cash flow from operating activities increased to $87.1 million for the six months ended November 30, 1996, from $57.4 million in the same period a year ago. The $29.7 million increase in cash provided by operating activities was due to the improved profitability and a reduction in cash used for working capital items.

2. Days sales in accounts receivable plus days sales in inventory decreased to 69.5 days versus 90.5 days on December 2, 1995, and 75.6 days on June 1, 1996.

3. Total interest-bearing debt increased to $138.0 million compared to $131.7 million at June 1, 1996. Debt-to-total capital now stands at 31.3 percent versus 29.9 percent on June 1, 1996. We expect total interest-bearing debt to be in the range of $125 to $145 for the remainder of the year with a debt-to-total-capital ratio of between 30 and 35 percent.

4. Capital expenditures for the first six months were $27.1 million versus $26.4 million for the first six months of 1996. The expenditures were primarily for new facilities at our fastest growing subsidiaries and new or improved internal processes. Capital expenditures for the year are expected to be in the range of $65 to $70 million.

5. The company repurchased 1,094,700 shares of common stock for $37.9 million during the first six months of fiscal 1997.

Part II

Item 6: Exhibits and Reports on Form 8-K

1. Exhibits

   See Exhibit Index

2. Reports on Form 8-K

   No reports on Form 8-K were filed during the three months ended November 30, 1996.

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.

December 27, 1996

/s/ MICHAEL A. VOLKEMA

Michael A. Volkema
(President and
Chief Executive Officer)

December 27, 1996

/s/ BRIAN C. WALKER

Brian C. Walker
(Chief Financial Officer)

Exhibit Index

(11) Computations of earnings per common share.

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

EXHIBIT 11

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

	Three Months Ended		Six Months Ended	
	Nov. 30, 1996	Dec. 2, 1995	Nov. 30, 1996	Dec. 2, 1995
NET INCOME APPLICABLE TO COMMON SHARES	$17,852	$4,955	$33,438	$16,969
Weighted Average Common Shares Outstanding	23,808,613	25,061,652	23,936,729	24,970,351
Net Common Shares Issuable Upon Exercise of Certain Stock Options	357,622	126,389	274,028	92,473
WEIGHTED AVERAGE COMMON SHARES OUTSTANDING AS ADJUSTED	24,166,235	25,188,041	24,210,757	25,062,824
NET INCOME PER SHARE	$.74	$.20	$1.38	$.68

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1,000

6-MOS
MAY-31-1997
SEP-01-1996
NOV-30-1996
82,782
0
198,377
11,764
59,193
363,391
553,353
284,124
712,446
242,245
0
0
0
5,058
298,197
712,446
719,621
719,621
467,049
467,049
190,066
2,998
4,210
55,298
21,860
33,438
0
0
0
33,438
1.38
1.38