



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

March 26, 2018

Via E-Mail

Mr. Jeffrey M. Stutz  
Executive Vice President & Chief Financial Officer  
Herman Miller, Inc.  
855 East Main Ave  
Zeeland, MI 49464

**Re: Herman Miller, Inc.**  
**Form 10-K**  
**Filed August 1, 2017**  
**File No. 1-15141**

Dear Mr. Stutz:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant  
Office of Manufacturing and  
Construction