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 March 2, 1996 Commission File No. 0-5813

HERMAN MILLER, INC.

A Michigan Corporation ID No. 38-0837640

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

Herman Miller, Inc.

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

Yes X No ---

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

Yes X No ---

Common Stock Outstanding at March 30, 1996--24,985,608 shares.

The Exhibit Index appears at page 15.

HERMAN MILLER, INC. FORM 10-Q
FOR THE QUARTER ENDED MARCH 2, 1996
INDEX

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

	March 2, 1996 (unaudited)	June 3, 1995 (audited)
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 18,698	$ 16,488
Accounts receivable, net	158,834	165,107
Inventories --		
Finished goods	29,015	26,260
Work in process	11,477	8,074
Raw materials	37,200	36,742
Total inventories	77,692	71,076
Prepaid expenses and current deferred income taxes	41,716	44,445
Total current assets	296,940	297,116
PROPERTY AND EQUIPMENT, AT COST	541,274	513,455
Less-accumulated depreciation	266,574	243,271
Net property and equipment	274,700	270,184
OTHER ASSETS:		
Notes receivable, net	41,019	43,734
Other noncurrent assets	50,655	47,978
Total assets	$663,314	$659,012

	March 2, 1996 (unaudited)	June 3, 1995 (audited)
LIABILITIES & SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Unfunded checks	$ 9,835	$ --
Current portion of long-term debt	453	452
Notes payable	31,553	83,591
Accounts payable	54,977	51,819
Accruals	118,440	121,679
Total current liabilities	215,258	257,541
LONG-TERM DEBT, less current portion	75,295	60,145
OTHER LIABILITIES	60,600	54,411
SHAREHOLDERS' EQUITY:		
Common stock $.20 par value	5,046	4,967
Additional paid-in capital	31,668	21,564
Retained earnings	289,710	270,631
Cumulative translation adjustment	(11,605)	(6,985)
Key executive stock programs	(2,658)	(3,262)
Total shareholders' equity	312,161	286,915
Total liabilities and shareholders' equity	$663,314	$659,012

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		Nine Months Ended	
	March 2, 1996	March 4, 1995	March 2, 1996(1)	March 4, 1995(2)
NET SALES	$312,915	$259,950	$942,396	$791,858
COST AND EXPENSES:				
Cost of goods sold	209,500	171,069	623,449	512,608
Operating expenses	83,401	78,777	252,740	238,304
Restructuring charges (3)	--	--	--	15,500
Patent litigation settlements (4)	--	--	16,515	--
Interest expense	1,841	2,053	5,531	4,323
Other income (expense), net	(472)	1,492	(1,908)	(116)
	294,270	253,391	896,327	770,619
INCOME BEFORE TAXES ON INCOME	18,645	6,559	46,069	21,239
PROVISION FOR TAXES ON INCOME	6,745	2,300	17,200	7,600
NET INCOME	$11,900	$ 4,259	$28,869	$13,639
NET INCOME PER SHARE	$ .47	$ .17	$ 1.15	$ .55
DIVIDENDS PER SHARE OF COMMON STOCK	$ .13	$ .13	$ .39	$ .39

See accompanying notes to condensed consolidated financial statements.

(1) Represents 39 weeks
(2) Represents 40 weeks
(3) Restructuring charges were taken in the second quarter ended December 3, 1994. These charges had the effect of reducing net income by $9.6 million and earnings per share by $.39.
(4) Litigation settlement charges were taken in the second quarter ended December 2, 1995. These charges had the effect of reducing net income by $10.6 million and earnings per share by $.42.

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

	Nine Months Ended	
	March 2, 1996(1)	March 4, 1995(2)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$28,869	$13,639
Depreciation and amortization	34,121	29,554
Restructuring charges	--	15,500
Changes in current assets and liabilities	15,585	(73,771)
Other, net	8,081	14,832
Net cash provided (used for) by operating activities	86,656	(246)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Notes receivable repayments	350,216	308,363
Notes receivable issued	(349,285)	(309,003)
Capital expenditures	(42,323)	(43,660)
Other, net	363	(17,521)
Net cash used for investing activities	(41,029)	(61,821)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net long-term debt borrowings	13,287	29,823
Net short-term debt borrowings (repayments)	(51,000)	40,480
Dividends paid	(9,734)	(9,617)
Net common stock issued	9,542	4,362
Common stock purchased and retired	(4,493)	(253)
Other, net	(138)	(210)
Net cash provided by (used for) financing activities	(42,536)	64,585
EFFECT OF EXCHANGE RATE CHANGES ON CASH	(881)	(2,630)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,210	(112)
CASH AND CASH EQUIVALENTS BEGINNING OF PERIOD	16,488	22,701
CASH AND CASH EQUIVALENTS AT END OF PERIOD	$18,698	$22,589

See accompanying notes to condensed consolidated financial statements.

(1) Represents 39 weeks
(2) Represents 40 weeks

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 3, 1995.

FISCAL YEAR

The company's fiscal year ends on the Saturday closest to May 31. Accordingly, the year ended June 3, 1995, contains 53 weeks, and the year ending June 1, 1996, contains 52 weeks.

UNFUNDED CHECKS

As a result of maintaining a consolidated cash management system, the company utilizes controlled disbursement bank accounts. These accounts are funded as checks are presented for payment, not when checks are issued. A book overdraft position of $9.8 million is included in current liabilities as unfunded checks at March 2, 1996. The company was not in an overdraft position at June 3, 1995.

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 nine months of fiscal 1996 were as follows:

In Thousands	June 3, 1995 Balance	Costs Paid or Charged	Ending Balance
Facilities and equipment	$10,829	$ 4,106	$ 6,723
Termination benefits	12,279	9,380	2,899
Other exit costs	1,310	747	563
	$24,418	$14,233	$10,185

SUPPLEMENTAL CASH FLOW INFORMATION

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

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

	Nine Months Ended	
	March 2, 1996	March 4, 1995
Interest paid	$ 5,615	$ 4,156
Income taxes paid	$11,589	$12,500

CONTINGENCIES

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 the terms of a settlement.

The lawsuit, filed in January 1992, alleged that certain electrical products which the company offered infringed two patents held by Haworth. Haworth had sued Steelcase, Inc., in 1985 claiming that Steelcase's products infringed those same two patents. In 1989, Steelcase was held to infringe the patents, and the matter was referred to private dispute resolution to resolve the issue of damages. The patents at issue expired prior to December 1, 1994.

Since the date of initial claim, the Company has always been advised by our patent litigation counsel that it was more likely than not to prevail on the merits; however, the mounting legal costs, distraction of management focus, and the uncertainty present in any litigation made this settlement at this time something which the Company determined is in the best interest of its shareholders.

Under the settlement agreement, Herman Miller will pay Haworth $44 million in cash in exchange for a complete release. The release also covers Herman Miller's customers and suppliers. The companies have exchanged limited covenants not to sue with respect to certain existing and potential patent rights. Haworth has agreed not to sue under United States Patent 4,682,984 which refers to a construction process for making storage cabinets. In addition, Haworth has granted a limited covenant not to sue with respect to certain potential future patent rights on panel construction. Haworth will receive a limited covenant under three United States Patents--5,038,539; 4,685,255; and 4,876,835--all relating to one of the company's system product lines.

The company simultaneously reached a settlement with one of its suppliers. The supplier agreed to pay Herman Miller $11 million and to rebate over the next seven years a percentage of its sales to Herman Miller which are in excess of current levels. The $11 million, plus interest, will be paid in annual installments over a seven-year period. Herman Miller is also exploring the possibility of claims against other third parties.

Accordingly, the company has recorded a litigation settlement expense of $16,515,000, after giving effect to previously recorded reserves and the settlement with the supplier, in the second quarter of fiscal 1996.

REPORT OF MANAGEMENT

In the opinion of the company, the accompanying unaudited condensed consolidated financial statements taken as a whole contain all adjustments, consisting of only a normal and recurring nature, necessary to present fairly the financial position of the company as of March 2, 1996, and the results of its operations and cash flows for the nine months then ended. Interim results are not necessarily indicative of results for a full year.

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

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

A. Financial Summary

A summary of the period-to-period changes is shown below. It should be noted that the nine months ended March 2, 1996, contained 39 weeks. All amounts are increases (decreases) unless otherwise noted. Dollars are shown in thousands.

	Three Months		Nine Months	
	$	%	$	%
NET SALES	52,965	20.4	150,538	19.0
COST OF GOODS SOLD	38,431	22.5	110,841	21.6
OPERATING EXPENSES	4,624	5.9	14,436	6.1
RESTRUCTURING CHARGES	--	--	(15,500)	(100.0)
PATENT LITIGATION SETTLEMENTS	--	--	16,515	100.0
INTEREST EXPENSE	(212)	(10.3)	1,208	27.9
OTHER INCOME*	(1,964)	(131.6)	(1,792)	(1,544.8)
INCOME BEFORE TAXES ON INCOME	12,086	184.3	24,830	116.9
PROVISION FOR TAXES ON INCOME	4,445	193.3	9,600	126.3
NET INCOME	7,641	179.4	15,230	111.7

*Represents an increase in other income.

B. Results of Operations

Third Quarter FY 1996 versus Third Quarter FY 1995

Net sales increased $53.0 million, or 20.4 percent, to a third quarter record of $312.9 million for the three months ended March 2, 1996, compared to $260.0 million a year ago. Net sales of $942.4 million were recorded for the first nine months of fiscal 1996 compared with net sales of $791.9 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.

United States net sales were up 19.2 percent for the nine months ended March 2, 1996, compared with the prior year. The Business and Institute Furniture Manufacturers Association (BIFMA) estimates the U.S. market grew approximately 5.9 percent for the period from June 1995 to January 1996.

Net sales of international operations and export sales from the United States totaled $163.9 for the nine months ended March 2, 1996, compared with $138.8 million last year. The increase was primarily due to strong growth in the United Kingdom and acquisitions in Italy and Canada in the fourth quarter of last year.

New orders increased 8.9 percent, to $275.6 million for the third quarter and were the highest ever recorded in a third quarter. The backlog of unfilled orders at March 2, 1996, was $159.8 million, compared with $150.7 million a year earlier, and $169.8 million at June 3, 1995.

Gross margin decreased to 33.1 percent during the third quarter of 1996, compared to gross margin of 34.2 percent in the third quarter of 1995. The decline in gross profit is primarily attributable to two factors: a shift in product mix at one of our metal fabricators and reduced margins in Mexico.

Operating expenses as a percent of sales decreased to 26.6 percent compared with 30.3 percent in the third quarter of last year. This improvement is the result of the restructuring implemented in the fourth quarter of last year which included employment reductions and discontinuing noncritical consulting contracts, coupled with increased net sales. Total operating expenses increased $4.6 million from $78.8 million in the third quarter of last year to $83.4 million, excluding the patent litigation settlements. The increase in operating expenses is attributable to acquisitions and new ventures, a 3.5 percent year-over-year increase in compensation and benefits, increased depreciation and amortization, and costs which are variable with sales.

Interest expense decreased $.2 million over third quarter fiscal 1995. Total interest-bearing debt was $107.3 million at the end of the third quarter of fiscal 1996, compared with $144.2 million at June 3, 1995, and $141.8 million at March 4, 1995.

The effective tax rate for the nine-month period was 37.3 percent compared with 35.8 percent in the same period of last year. The higher rate is the result of losses incurred in Mexico, Canada, and Europe without a corresponding tax benefit.

Net loss from the company's international operations and export sales from the United States for the nine months ended March 2, 1996, increased $2.7 million to a $6.5 million loss, compared with net loss of $3.8 million for the same period last year.

The results of our European operations improved in the third quarter. However, the poor economic conditions in Mexico resulted in increased operating losses in our Mexican operations. International operations continue to be an area of great concern and focus for the management team.

C. Financial Condition, Liquidity, and Capital Resources

Third Quarter FY 1996 versus Third Quarter FY 1995

1. Cash flow from operating activities increased to $86.7 million for the nine months ended March 2, 1995, versus a use of $.2 million in the same period a year ago. The $86.9 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 79.2 days versus 94.4 days on March 4, 1995, and 91.2 days on June 3, 1995.
3. The company was able to fund the entire litigation settlement of $44 million during the third quarter from cash generated from operating activities.
4. Total interest-bearing debt decreased to $107.3 million compared to $144.2 million at June 3, 1995. Debt-to-total capital now stands at 25.6 percent versus 33.5 percent on June 3, 1995. During the third quarter, the company entered into a private placement of $100 million in long-term debt with seven insurance companies. The interest rate on the borrowings ranges from 6.08 percent to 6.52 percent. We expect total interest-bearing debt to be in the range of $120 to $140 for the remainder of the year with a debt-to-total-capital ratio of between 26 and 35 percent.

5. Capital expenditures for the first nine months were $42.3 million versus $43.7 million for the first nine months of 1995. 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 $55 to $60 million.

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 March 2, 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.

April 11, 1996 \s\ Michael A. Volkema

Michael A. Volkema
(President and
Chief Executive Officer)

April 11, 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		Nine Months Ended	
	March 2, 1996	March 4, 1995	March 2, 1996(1)	March 4, 1995(2)
NET INCOME APPLICABLE TO COMMON SHARES	$11,900	$4,259	$ 28,869(3)	$ 13,639(4)
Weighted Average Common Shares Outstanding	25,220,460	24,774,316	25,053,721	24,693,824
Net Common Shares Issuable Upon Exercise of Certain Stock Options	175,003	62,327	119,983	87,674
WEIGHTED AVERAGE COMMON SHARES OUTSTANDING AS ADJUSTED	25,395,463	24,836,642	25,173,703	24,781,498
NET INCOME PER SHARE	$.47	$.17	$1.15	$.55

(1) Represents 39 weeks
(2) Represents 40 weeks
(3) Litigation settlement charges were taken in the second quarter ended December 2, 1995. These charges had the effect of reducing net income by $10.6 million and earnings per share by $.42.
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DEC-03-1995
MAR-02-1996
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