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 28, 1998   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 March 27,1998--89,662,206 shares.

The Exhibit Index appears at page 16.

HERMAN MILLER, INC. FORM 10-Q
FOR THE QUARTER ENDED FEBRUARY 28, 1998
INDEX

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

	Feb. 28, 1998 (unaudited)	May 31, 1997 (audited)
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$137,711	$106,161
Accounts receivable, net	194,977	179,242
Inventories--		
Finished goods	22,317	23,552
Work in process	9,961	8,074
Raw materials	20,109	22,251
Total inventories	52,387	53,877
Prepaid expenses and other	43,517	46,584
Total current assets	428,592	385,864
PROPERTY AND EQUIPMENT, AT COST:	577,293	555,582
Less-accumulated depreciation	307,740	290,355
Net property and equipment	269,553	265,227
OTHER ASSETS:		
Notes receivable, net	34,745	47,431
Other noncurrent assets	60,973	57,065
Total assets	$793,863	$755,587

	Feb. 28, 1998 (unaudited)	May 31, 1997 (audited)
LIABILITIES & SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Unfunded checks	$ 23,162	$ 25,730
Current portion of long-term debt	176	173
Notes payable	17,084	17,109
Accounts payable	84,117	76,975
Accruals	196,785	165,624
Total current liabilities	321,324	285,611
LONG-TERM DEBT, less current portion	110,579	110,087
OTHER LIABILITIES	78,351	72,827
SHAREHOLDERS' EQUITY:		
Common stock $.20 par value	17,932	9,207
Retained earnings	281,056	292,237
Cumulative translation adjustment	(10,603)	(10,863)
Key executive stock programs	(4,776)	(3,519)
Total shareholders' equity	283,609	287,062
Total liabilities and shareholders' equity	$793,863	$755,587

See accompanying notes to condensed consolidated financial statements.

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

	Three Months Ended		Nine Months Ended	
	Feb. 28, 1998	March 1, 1997	Feb. 28, 1998	March 1, 1997
NET SALES	$436,708	$365,060	$1,253,339	$1,084,681
COST AND EXPENSES:				
Cost of goods sold	271,812	233,127	789,799	700,176
Operating expenses	111,406	96,271	317,595	284,883
International restructuring charges	--	13,736	--	19,236
Interest expense	1,984	2,017	6,016	6,227
Other income, net	(2,567)	(1,426)	(6,566)	(2,474)
	382,635	343,725	1,106,844	1,008,048
INCOME BEFORE TAXES ON INCOME	54,073	21,335	146,495	76,633
PROVISION FOR TAXES ON INCOME	21,100	7,800	56,600	29,660
NET INCOME	$ 32,973	$ 13,535	$ 89,895	$ 46,973
NET INCOME PER COMMON SHARE--BASIC	$ .37	$ .14	$ .99	$ .49
NET INCOME PER COMMON SHARE--DILUTED	$ .36	$ .14	$ .97	$ .49
DIVIDENDS PER SHARE OF COMMON STOCK	$ .036	$ .033	$ .109	$ .098

See accompanying notes to condensed consolidated financial statements.

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

	Nine Months Ended	
	Feb. 28, 1998	March 1, 1997
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 89,895	$ 46,973
Depreciation and amortization	39,950	35,848
Restructuring charges	--	19,236
Changes in current assets and liabilities	21,526	62,101
Other, net	10,775	7,968
Net cash provided by operating activities	162,146	172,126
CASH FLOWS FROM INVESTING ACTIVITIES:		
Notes receivable repayments	438,751	329,599
Notes receivable issued	(427,763)	(328,979)
Capital expenditures, net	(41,675)	(34,298)
Net cash paid for acquisitions	(3,769)	(9,743)
Other, net	(4,126)	(701)
Net cash used for investing activities	(38,582)	(44,122)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net short-term debt borrowings (repayments)	634	2,719
Net long-term debt borrowings (repayments)	(31)	(258)
Capital lease repayment	(109)	--
Dividends paid	(9,926)	(9,389)
Net common stock issued	22,260	6,926
Common stock purchased and retired	(106,187)	(45,139)
Net cash used for financing activities	(93,359)	(45,141)
EFFECT OF EXCHANGE RATE CHANGES ON CASH	1,345	206
NET INCREASE IN CASH AND CASH EQUIVALENTS	31,550	83,069
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	106,161	57,053
CASH AND CASH EQUIVALENTS, AT END OF PERIOD	$ 137,711	$ 140,122

See accompanying notes to condensed consolidated financial statements.

HERMAN MILLER, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

FOOTNOTE DISCLOSURES

The condensed consolidated financial statements have been prepared by the company, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to such rules and regulations. The company believes that the disclosures made in this document are adequate to make the information presented not misleading. It is suggested that these condensed financial statements be read in conjunction with the financial statements and notes thereto included in the company's Annual Report on Form 10-K for the year ended May 31, 1997.

In March 1998, the American Institute of Certified Public Accountants issued Statement of Position (SOP) 98-1, "Accounting for the Costs of Computer Software Developed or Obtained for Internal Use." The company adopted this SOP during the third quarter of fiscal 1998, retroactive to the beginning of the fiscal year. The adoption of this SOP did not have a material effect on the financial statements. The company is also in compliance with Emerging Issues Task Force (EITF) Issue 97-13, "Accounting for Costs Incurred in Connection with a Consulting Contract or an Internal Project that Combines Business Process Reengineering and Information Technology Transformation."

FISCAL YEAR

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

INTERNATIONAL RESTRUCTURING CHARGES

During the second quarter of fiscal 1997, declining sales and continuing losses at our German subsidiary led us, in accordance with our accounting policies, to assess the realizability of the subsidiary's long-lived assets. At that time, estimates of expected future cash flows under various options to improve our operating results in Germany were evaluated to determine if any potential impairment existed. Although none of the options was developed to the extent required to enable us to reach a decision and plan for implementation, based on the results of our various evaluations of potential impairment, we determined at the enterprise level, the goodwill and intangibles associated with the acquisition were no longer recoverable. As a result, a pretax charge of $5.5 million ($4.5 million, or $.04 per share after tax) was recorded for the write-offs of the goodwill and brand-name assets of the subsidiary.

During the third quarter of fiscal 1997, we authorized and committed to a plan to restructure the manufacturing component of our German operations. The plan involved closing the manufacturing facility in Germany and was expected to be completed in fiscal 1998. Based on the information available at that time, we believed that closing the facility was the most viable option. As a result, a pretax restructuring charge of $13.7 million ($5.4 million, or $.06 per share after tax) was recorded. The German subsidiary was subsequently sold to an unrelated third party in the fourth quarter of fiscal 1997.

SHAREHOLDER EQUITY

On January 20, 1998, the Board of Directors approved a 2-for-1 stock split effected in the form of a 100 percent dividend to shareholders of record on February 27, 1998, payable on March 16, 1998. All per share information reflects this stock split.

EARNINGS PER SHARE

Effective February 28, 1998, the company adopted the Statement of Financial Accounting Standards No. 128, "Earnings per Share." This statement establishes standards for computing and presenting "basic" and "diluted" earnings per share ("EPS"). Basic EPS excludes the dilutive effect of common shares that could potentially be issued (i.e., stock options in the case of Herman Miller) and is computed by dividing net income by the weighted average number of common shares outstanding for the period. Diluted EPS is computed by dividing net income by the weighted average number of shares outstanding plus all shares that could potentially be issued. All prior period EPS data has been restated to conform to this statement.

The following table reconciles the numerators and denominators used in the calculations of basic and diluted EPS:

	Three Months Ended		Nine Months Ended	
	Feb. 28, 1998	March 1, 1997	Feb. 28, 1998	March 1, 1997
Numerators:				
Net income numerators for both basic and diluted EPS	$ 32,973	$ 13,535	$ 89,895	$ 46,973
Denominators:				
Denominators for basic EPS: Weighted average common shares outstanding	89,711,867	94,351,530	90,828,057	95,161,786
Potentially dilutive shares resulting from stock options	1,783,485	1,857,186	1,868,735	1,349,804
Denominators for diluted EPS	91,495,352	96,208,716	92,696,792	96,511,590

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	
	Feb. 28, 1998	March 1, 1997
Interest paid	$ 4,534	$ 6,227
Income taxes paid	$48,497	$42,199

CONTINGENCIES

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

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

REPORT OF MANAGEMENT

In the opinion of the company, the accompanying unaudited condensed consolidated financial statements taken as a whole contain all adjustments, which are of a normal recurring nature, necessary to present fairly the financial position of the company as of February 28, 1998, 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. All amounts are increases unless otherwise noted. Dollars are shown in thousands.

	Three Months		Nine Months	
	$	%	$	%
NET SALES	71,648	19.6%	168,658	15.5%
COST OF GOODS SOLD	38,685	16.6%	89,623	12.8%
OPERATING EXPENSES	15,135	15.7%	32,712	11.5%
RESTRUCTURING CHARGES	(13,736)	(100%)	(19,236)	(100%)
INTEREST EXPENSE	(33)	(1.6%)	(211)	(3.4%)
OTHER INCOME NET*	(1,141)	(80.0%)	(4,092)	(165.4%)
INCOME BEFORE TAXES ON INCOME	32,738	153.4%	69,862	91.2%
PROVISION FOR TAXES ON INCOME	13,300	170.5%	26,940	90.8%
NET INCOME	19,438	143.6%	42,922	91.4%

*Represents an increase in other income.

B. Results of Operations

Third Quarter FY 1998 versus Third Quarter FY 1997

Net sales increased $71.6 million, or 19.6 percent to $436.7 million, for the three months ended February 28, 1998, compared to $365.1 million a year ago. For the first nine months of fiscal 1998, the company had net sales of $1,253.3 million, compared with net sales of $1,084.7 million in the first nine months of last year. The increase was primarily due to unit volume increases in our domestic, Canadian, and European operations.

We believe the very strong industry growth is due to the positive macro factors of a strong economy, strong corporate profits, rapidly changing work styles, and the continued growth in white collar workers.

United States net sales were up 16.3 percent for the first nine months. Excluding the impact of acquisitions, the domestic business grew 15.7 percent in the first nine months. We are benefiting from the accelerated demand for office furniture in the United States. In the eight months ended January 1998, the Business and Institutional Furniture Manufacturer's Association (BIFMA) reported the market grew 14.2 percent. BIFMA is currently estimating the industry will grow 10.0 percent in calendar 1998.

For the first nine months, all of our domestic business units had double-digit growth. Miller SQA and Meridian had very strong order and sales growth in the third quarter. Coro completed one acquisition in the third quarter, which increased the network to 9 owned and 22 affiliated dealers.

From a product segment standpoint, our largest percentage growth for the nine months was in the seating and filing and storage categories. The most significant growth came from our Aeron and Ambi seating and the Meridian filing and storage solutions.

Net sales of international operations and export sales from the United States in the third quarter ended February 28, 1998, totaled $69.4 million compared with $52.7 million last year. For the first nine months of fiscal 1998, net sales were $195.8 million, compared with net sales of $175.3 million in the prior year.

Our international sales increased 11.7 percent for the first nine months and 31.8 percent for the quarter. Most of the growth has been in the UK and continental European markets. The UK market has been particularly strong, with a good mix of large projects and base business. The increases from the continental market have been driven by one large project with the European Parliament.

During the third quarter, we completed the realignment of our Italian operation. This resulted in a reduction in our Italian work force and the outsourcing of nonvalue-adding activities. This reorganization did not result in any significant charges to income.

In the third quarter, our International operations earned $3.3 million, compared to a net loss of $.6 million in the same period of last year. Net income of $7.8 million was recorded for the first nine months of fiscal 1998 compared with a net loss of $1.5 million in the same period of last year. All amounts are presented excluding the loss from the restructuring of the company's previously owned German subsidiary. The improvement reflects the changes made in Germany and Mexico coupled with very strong demand for product in the UK. While not growing as rapidly as last year, we also continue to have solid performance in Canada. This is the fourth consecutive quarter in which our international operations have been profitable.

New orders for the third quarter increased 15.1 percent to $412.8 million. For the first nine months of fiscal 1998, new orders were $1,285.3 million compared with new orders of $1,128.3 million in the first nine months of last year. The backlog of unfilled orders at February 28, 1998, was $233.5 million, compared with $200.2 million a year earlier, and $203.1 million at May 31, 1997.

Gross margin, as a percent of sales, increased to 37.8 percent during the third quarter of 1998, compared to a gross margin of 36.1 percent in the third quarter of 1997. The improvement reflects increased leverage of manufacturing overheads, value enhancement engineering projects, and a favorable product mix. We have also experienced very little change in per unit material costs and discounts given to customers. Going forward, we expect gross margins will be in the range of 36.0 percent to 37.0 percent. The lower end of the range reflects the uncertainty as to the impact of disruptions that may be caused by the implementation of the new manufacturing information systems over the next 12 to 24 months.

Operating expenses, as a percent of net sales, decreased to 25.5 percent compared with 26.4 percent, excluding the restructure charges in the third quarter of last year. Total operating expenses increased $15.1 million from $96.3 million in the first nine months of last year to $111.4 million. This increase is primarily due to investments in and maintenance of information systems, an average wage increase of 4 percent, and increases in variable incentive plans, such as EVA gain sharing and executive incentives, and sales commissions.

Interest expense of $6.0 million was comparable to the first nine months of fiscal 1997. Total interest-bearing debt was $127.8 million at the end of the third quarter of fiscal 1998, compared with $127.4 million at May 31, 1997, and $132.3 million at March 1, 1997.

The effective tax rate for the third quarter was 39.0 percent compared with 36.6 percent in the same period of last year. The prior year rate was positively impacted by the German restructuring.

Net income increased 91.4 percent to $89.9 million in the first nine months of fiscal 1998, compared to $47.0 million for the same period last year. As discussed in the footnotes, the prior year results included a restructuring charge of $19.2 million pre-tax and $9.9 million after-tax for our previously owned German subsidiary.

Year 2000

During fiscal year 1997, the company performed an analysis of the work necessary to assure that the information systems will be able to address the issues surrounding the advent of the year 2000. The company has a comprehensive, written plan, which is regularly updated and monitored by technicial personnel. Plan status is regularly reviewed by management of the company and reported upon to the Board of Directors. The company is now in active renovation with the costs of the year 2000 modification being expensed in the period incurred. Management believes these costs will not have a material adverse impact on the company's financial statements.

The company is also in the process of verifying year 2000 conversion plans with its vendors. If any significant vendors are identified that do not have appropriate or timely year 2000 conversion plans, the company will immediately begin to make contingency plans with those vendors, or seek to find alternative vendors in order to minimize potential adverse affects on business operations.

C. Financial Condition, Liquidity, and Capital Resources

Third Quarter FY 1998 versus Third Quarter FY 1997

1. Cash flow from operating activities was $162.1 million versus $172.1 million in the first nine months of 1997.
2. Days sales in accounts receivable plus days sales in inventory decreased to 59.9 days versus 62.3 days on March 1, 1997, and 63.3 days on May 31, 1997.
3. Total interest-bearing debt increased to $127.8 million compared to $127.4 million at May 31, 1997. Debt-to-total capital now stands at 31.1 percent versus 30.7 percent on May 31, 1997. We expect total interest-bearing debt to be in the range of $125 to $145 million for the remainder of the year.
4. Capital expenditures for the first nine months were $42.1 million versus $40.3 million for the first nine months of 1997. Capital expenditures for the year are expected to be in the range of $75 to $80 million. The expenditures in 1998 will primarily be for the implementation of an enterprise-wide information system, continued implementation of our electronic sales platform, and new products in the systems segment. We also expect to spend $10 to $15 million for the continued development of the Coro network. These expenditures are offset by the cash flow generated from the expected sale of certain facilities and land in the fourth quarter.
5. During the first nine months of fiscal 1998, the company repurchased 2,112,580 shares of common stock for $106.2 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 February 28, 1998.

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 7, 1998	\s\ Michael A. Volkema ------------------------- Michael A. Volkema (President and Chief Executive Officer)
April 7, 1998	\s\ Brian C. Walker ------------------------- Brian C. Walker (Chief Financial Officer)

Exhibit Index

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

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MAY-30-1998
JUN-01-1997
FEB-28-1998
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210,340
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