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 August 31, 2013	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 (2) has been subject to such filing requirements for the past 90 days.
Yes [X] No [_]

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).
Yes [X] No [_]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definition of “large accelerated filer,” “accelerated filer,” and “smaller reporting company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer [X]	Accelerated filer [_]	Non-accelerated filer [_]	Smaller reporting company [_]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).
Yes [_] No [X]

Common Stock Outstanding at October 7, 2013 - 58,980,576 shares

HERMAN MILLER, INC. FORM 10-Q
FOR THE QUARTER ENDED AUGUST 31, 2013
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HERMAN MILLER, INC.
CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Dollars in Millions, Except Per Share Data)
(Unaudited)

	Three Months Ended	
	August 31, 2013	September 1, 2012
Net sales	$ 468.1	$ 449.7
Cost of sales	298.1	300.0
Gross margin	170.0	149.7
Operating Expenses:		
Selling, general, and administrative	114.4	101.0
Restructuring and impairment expenses	—	0.5
Design and research	16.5	13.9
Total operating expenses	130.9	115.4
Operating earnings	39.1	34.3
Other expenses:		
Interest expense	4.5	4.3
Other, net	0.1	—
Earnings before income taxes	34.5	30.0
Income tax expense	12.0	10.0
Equity loss from nonconsolidated affiliates, net of tax	—	—
Net earnings	**$ 22.5**	**$ 20.0**
Earnings per share — basic	$ 0.38	$ 0.34
Earnings per share — diluted	$ 0.38	$ 0.34
Dividends declared, per share	$ 0.125	$ 0.090
Other comprehensive income, net of tax		
Foreign currency translation adjustments	$ (0.7)	$ 2.8
Pension and post-retirement liability adjustments	1.4	1.6
Unrealized holding gain	—	—
Total other comprehensive income	0.7	4.4
Comprehensive income	**$ 23.2**	**$ 24.4**

See accompanying notes to condensed consolidated financial statements.

HERMAN MILLER, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
(Dollars in Millions Except Share Data)
(Unaudited)

	August 31, 2013	June 1, 2013
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 110.1	$ 82.7
Marketable securities	11.0	10.8
Accounts receivable, net	172.4	178.4
Inventories, net	77.4	76.2
Prepaid expenses and other	55.6	51.2
Total current assets	**426.5**	**399.3**
Property and equipment, at cost	754.5	765.3
Less — accumulated depreciation	(571.7)	(581.2)
Net property and equipment	**182.8**	**184.1**
Goodwill	226.7	227.0
Indefinite-lived intangibles	62.3	62.3
Other amortizable intangibles, net	47.1	48.0
Other noncurrent assets	27.6	25.8
Total Assets	**$ 973.0**	**$ 946.5**
LIABILITIES & STOCKHOLDERS' EQUITY		
Current Liabilities:		
Accounts payable	$ 130.2	$ 130.1
Accrued compensation and benefits	59.2	65.9
Accrued warranty	24.6	24.8
Other accrued liabilities	82.8	69.2
Total current liabilities	**296.8**	**290.0**
Long-term debt	250.0	250.0
Pension and post-retirement benefits	39.7	39.6
Other liabilities	45.5	47.4
Total Liabilities	**632.0**	**627.0**
Stockholders' Equity:		
Preferred stock, no par value (10,000,000 shares authorized, none issued)	—	—
Common stock, $0.20 par value (240,000,000 shares authorized)	11.8	11.7
Additional paid-in capital	108.5	102.9
Retained earnings	346.2	331.1
Accumulated other comprehensive loss	(123.6)	(124.3)
Key executive deferred compensation plans	(1.9)	(1.9)
Total Stockholders' Equity	**341.0**	**319.5**
Total Liabilities and Stockholders' Equity	**$ 973.0**	**$ 946.5**

See accompanying notes to condensed consolidated financial statements.

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

	Three Months Ended	
	August 31, 2013	September 1, 2012
Cash Flows from Operating Activities:		
Net earnings	$ 22.5	$ 20.0
Adjustments to reconcile net earnings to net cash provided by operating activities:		
Depreciation and amortization	11.1	9.5
Stock-based compensation	2.8	1.8
Excess tax benefits from stock-based compensation	(0.7)	—
Pension and post-retirement expenses	3.4	5.0
Deferred taxes	(2.9)	—
Gain on sales of property and dealers	(0.2)	—
Restructuring and impairment expenses	—	0.5
Other, net	—	(0.5)
Increase in current assets	(3.3)	(0.3)
Increase in current liabilities	6.6	(0.6)
Decrease in non-current liabilities	(1.1)	(6.7)
Net Cash Provided by Operating Activities	**38.2**	**28.7**
Cash Flows from Investing Activities:		
Marketable securities purchases	(0.4)	(0.3)
Marketable securities sales	0.2	0.7
Capital expenditures	(6.5)	(15.7)
Other, net	0.5	0.2
Net Cash Used in Investing Activities	**(6.2)**	**(15.1)**
Cash Flows from Financing Activities:		
Dividends paid	(7.3)	(1.3)
Common stock issued	6.1	0.4
Common stock repurchased and retired	(3.8)	(0.4)
Excess tax benefits from stock-based compensation	0.7	—
Net Cash Used in Financing Activities	**(4.3)**	**(1.3)**
Effect of Exchange Rate Changes on Cash and Cash Equivalents	(0.3)	(0.2)
Net Increase in Cash and Cash Equivalents	27.4	12.1
Cash and Cash Equivalents, Beginning of Period	82.7	172.2
Cash and Cash Equivalents, End of Period	**$ 110.1**	**$ 184.3**

See accompanying notes to condensed consolidated financial statements.

HERMAN MILLER, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

1. BASIS OF PRESENTATION
The condensed consolidated financial statements have been prepared by Herman Miller, Inc. ("the company"), in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") 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 of America for complete financial statements. Management believes the disclosures made in this document are adequate with respect to interim reporting requirements.

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 August 31, 2013, and the results of its operations and cash flows for the interim periods presented. Operating results for the three-month period ended August 31, 2013, are not necessarily indicative of the results that may be expected for the year ending May 31, 2014. It is suggested that these condensed consolidated financial statements be read in conjunction with the financial statements and notes thereto included in the company's Form 10-K filing for the year ended June 1, 2013.

2. NEW ACCOUNTING STANDARDS
During the first quarter of fiscal 2014, the company adopted Accounting Standards Update ("ASU") 2013-02, "Comprehensive Income (ASC Topic 220): Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income," which requires entities to provide information about the amounts reclassified out of accumulated other comprehensive income by component. In addition, entities are required to present, either on the face of the statement where net income is presented or in the notes, significant amounts reclassified out of accumulated other comprehensive income by the respective line items of net income but only if the amount reclassified is required under U.S. GAAP to be reclassified to net income in its entirety in the same reporting period. For other amounts that are not required under U.S. GAAP to be reclassified in their entirety to net income, entities are required to cross-reference to other disclosures required under U.S. GAAP that provide additional detail on these amounts. Refer to Note 14 for the disclosures related to this adoption.

3. FISCAL YEAR
The company's fiscal year ends on the Saturday closest to May 31. Fiscal 2014, the year ending May 31, 2014, and fiscal 2013, the year ended June 1, 2013, each contain 52 weeks. The first quarter of fiscal 2014 and fiscal 2013 each contained 13 weeks.

4. ACQUISITIONS AND DIVESTITURES
Maharam Acquisition

On April 23, 2013, the company entered into an agreement to purchase Maharam Fabric Corporation (Maharam), a New York-based, global designer and provider of high quality interior textiles for commercial, healthcare, and residential interiors. The company pursued the acquisition of Maharam in order to reinforce and accelerate Herman Miller's Specialty and Consumer initiative and support further opportunities in commercial markets.

The company closed the transaction on April 29, 2013 for consideration of $155.8 million and the company estimates it will receive future tax benefits with a present value of approximately $20 million.

The following table summarizes the fair values of the assets acquired and the liabilities assumed from Maharam on April 29, 2013. There have been no fair value adjustments since the date of acquisition through the end of the first quarter. The allocation of the purchase price is still considered preliminary and is based upon valuation information available and estimates made at April 29, 2013. The company is still finalizing information related to the valuation of intangible assets, deferred income taxes, goodwill and the allocation of goodwill and expects to finalize these matters within the measurement period, which is currently expected to remain open through the third quarter of fiscal 2014.

Valuation as of April 29, 2013

(In millions)		Fair Value
Purchase price	$	155.8
Fair value of the assets acquired		
Accounts receivable		11.1
Inventory		14.1
Other current assets		4.4
Investments in nonconsolidated affiliates		4.3
Other intangible assets		42.4
Goodwill		80.7
Property		12.1
Long term deferred tax asset		1.6
Other assets		0.2
Total assets acquired		170.9
Fair value of liabilities assumed		
Accounts payable		6.5
Current deferred tax liabilities		1.6
Accrued compensation and benefits		4.7
Other accrued liabilities		1.0
Other long term liabilities		1.3
Total liabilities assumed		15.1
Net assets acquired	$	155.8

The goodwill stemming from the transaction in the amount of $80.7 million was preliminarily recorded as "Goodwill" in the Consolidated Balance Sheet and allocated to the North American Furniture Solutions and the Specialty and Consumer reportable segments. The amounts were allocated based on the expected synergies to be realized by the reportable segments that will benefit from combining the operations of Maharam into the company. The goodwill amounts allocated to the reportable segments were as follows:

Goodwill Segment Allocation from the Maharam Acquisition

(In millions)		Fair Value
North American Furniture Solutions	$	31.9
Specialty and Consumer		48.8
Total Goodwill	$	80.7

Intangible assets acquired as a result of the acquisition of Maharam were preliminarily valued at $42.4 million. These amounts are reflected in the values presented in the table below:

Intangible Assets Acquired from the Maharam Acquisition

(In millions)		Fair Value	Useful Life
Trade name	$	23.0	Indefinite
Designs and patterns		3.1	5
Specifier and customer relationships		16.0	20
Non-compete agreements		0.3	2
Total Intangibles Acquired	$	42.4	

The following table provides net sales and results of operations from the Maharam acquired businesses included in the company's results since the April 29, 2013 acquisition. Included in the results for the three months ended August 31, 2013 from Maharam was an increase in cost of sales of $1.4 million related to the fair value step-up of inventories acquired. For the period beginning on the acquisition date and ending on June 1, 2013, the amount of the increase in cost of sales related to the fair value step-up of inventories acquired was $0.7 million.

Maharam Results of Operations

(In millions)	April 29, 2013 - June 1, 2013	Three Months Ended August 31, 2013
Net sales	$ 10.6	$ 27.3
Net income (loss)	(0.1)	0.8

Divestitures

During the first quarter of fiscal 2014, the company completed the sale of one wholly-owned contract furniture dealership in Oregon. The effect of this transaction on the company's consolidated financial statements was not material.

5. INVENTORIES, NET

(In millions)	August 31, 2013	June 1, 2013
Finished goods	$ 59.3	$ 57.5
Raw materials	18.1	18.7
Total	$ 77.4	$ 76.2

Inventories are valued at the lower of cost or market and include material, labor, and overhead. The inventories of the majority of domestic manufacturing subsidiaries are valued using the last-in, first-out method ("LIFO"). The inventories of all other subsidiaries are valued using the first-in, first-out method.

6. GOODWILL AND INDEFINITE-LIVED INTANGIBLES

Goodwill and other indefinite-lived assets included in the Condensed Consolidated Balance Sheets consist of the following as of August 31, 2013 and June 1, 2013:

(In millions)	Goodwill	Indefinite-lived Intangible Assets	Total Goodwill and Indefinite-lived Intangible Assets
June 1, 2013	$ 227.0	$ 62.3	$ 289.3
Foreign currency translation adjustments	(0.2)	—	(0.2)
Sale of owned dealer	(0.1)	—	(0.1)
August 31, 2013	$ 226.7	$ 62.3	$ 289.0

7. EMPLOYEE BENEFIT PLANS

The company maintains retirement benefit plans for substantially all of its employees.

Pension Plans and Post-Retirement Medical Insurance

During the fourth quarter of fiscal 2012, the company announced a change to its employee retirement programs from a defined benefit-based model to a defined contribution structure. The company approved a plan to freeze future benefit accruals of its primary domestic defined benefit plan as of September 1, 2012 and intends to ultimately terminate its domestic defined benefit plans. The company transitioned employees to a new defined contribution program as of September 1, 2012. The termination process for the domestic defined benefit plans is expected to be completed during the second quarter of fiscal 2014. The company also froze its International defined benefit plan during fiscal 2012.

A pension settlement charge is recorded when the total lump-sum payments for a year exceed total service and interest costs recognized for that year. The settlement charge recognizes a pro-rata portion of the unrecognized actuarial net losses equal to the percentage reduction in the pension benefit obligation. The settlement expenses recognized do not affect total equity, as the amounts are reclassified from accumulated other comprehensive loss within stockholders' equity.

Based on information currently available to the company, it is likely, but not certain, that the company will recognize settlement expenses of approximately $170 million during the remainder of fiscal 2014.

Components of Net Periodic Benefit Costs

(In millions)	Three Months Ended			
	August 31, 2013	September 1, 2012	August 31, 2013	September 1, 2012
	Pension Benefits		Other Post-Retirement Benefits	
Domestic:				
Service cost	$ —	$ 2.0	$ —	$ —
Interest cost	2.6	2.9	0.1	0.1
Expected return on plan assets	(1.9)	(3.2)	—	—
Net amortization loss	2.4	3.1	—	—
Settlement loss recognized	—	—	—	—
Net periodic benefit cost	$ 3.1	$ 4.8	$ 0.1	$ 0.1

International:		
Service cost	$ —	$ —
Interest cost	1.0	0.9
Expected return on plan assets	(1.2)	(1.2)
Net amortization loss	0.4	0.4
Net periodic benefit cost	$ 0.2	$ 0.1

8. 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	
	August 31, 2013	September 1, 2012
Numerators:		
Numerator for both basic and diluted EPS, net earnings (In millions)	$ 22.5	$ 20.0
Denominators:		
Denominator for basic EPS, weighted-average common shares outstanding	58,727,106	58,318,702
Potentially dilutive shares resulting from stock plans	609,736	296,960
Denominator for diluted EPS	59,336,842	58,615,662

Options to purchase 749,631 shares and 2,156,949 shares of common stock for the three months ended August 31, 2013 and September 1, 2012, respectively, have not been included in the denominator for the computation of diluted earnings per share because they were anti-dilutive.

Restricted stock and restricted stock units granted to certain key employees of the company are included in the denominator for diluted EPS. Each restricted stock unit represents one equivalent share of the company's common stock to be awarded, free of restrictions, after the vesting period. However, these units do not entitle participants to the rights of shareholders of common stock, such as voting rights, and they are forfeitable at all times prior to the vesting date. Dividend-equivalent awards are credited and accumulate quarterly and are forfeitable at all times until vested. The company has certain share-based payment awards that meet the definition of participating securities. The company has evaluated the impact on EPS of all participating securities under the two-class method, noting the impact on EPS was immaterial.

9. STOCK-BASED COMPENSATION

The company's stock-based compensation expense for the three month periods ended August 31, 2013 and September 1, 2012 was $2.8 million and $1.8 million, respectively. The related income tax benefit was $1.0 million and $0.7 million for the three month periods ended August 31, 2013 and September 1, 2012, respectively.

Stock-based compensation expense recognized in the Condensed Consolidated Statements of Comprehensive Income for the three month periods ended August 31, 2013 and September 1, 2012 has been reduced for estimated forfeitures, as it is based on awards ultimately expected to vest. Forfeitures are estimated at the time of grant and revised, if necessary, in subsequent periods if actual forfeitures differ from those estimates. Forfeitures are estimated based on historical experience.

Stock Option Plans

The company has stock option plans under which options to purchase the company's stock are granted to employees and non-employee directors and officers at a price not less than the market price of the company's common stock on the date of grant. Under the current award program, all options become exercisable between one year and three years from date of grant and expire ten years from date of grant. Most options are subject to graded vesting with the related compensation expense recognized on a straight-line basis over the requisite service period. The company estimated the fair value of employee stock options on the date of grant using the Black-Scholes model.

Employee Stock Purchase Program

Under the terms of the company's Employee Stock Purchase Plan, 4 million shares of authorized common stock were reserved for purchase by plan participants at 85 percent of the market price. The company recognizes pre-tax compensation expense related to the market value discount.

Restricted Stock Grants

The company periodically grants restricted common stock to certain key employees. Shares are granted in the name of the employee, who has all the rights of a shareholder, subject to certain restrictions on transferability and risk of forfeiture. The grants are subject to either cliff-based or graded vesting over a period not exceeding five years, and are subject to forfeiture if the employee ceases to be employed by the company for certain reasons. After the vesting period, the risk of forfeiture and restrictions on transferability lapse. The company recognizes the related compensation expense on a straight-line basis over the requisite service period.

Restricted Stock Units

The company grants restricted stock units to certain key employees. The awards generally cliff-vest after a three or five-year service period, with prorated vesting under certain circumstances and full or partial accelerated vesting upon retirement. Each restricted stock unit represents one equivalent share of the company's common stock to be issued, free of restrictions, after the vesting period. Compensation expense related to these awards is recognized over the requisite service period. Dividend equivalent awards are credited quarterly. The units do not entitle participants the rights of shareholders of common stock, such as voting rights, until shares are issued after the vesting period.

Performance Share Units

The company has granted performance share units to certain key employees. Each unit represents one equivalent share of the company's common stock. The number of common shares ultimately issued in connection with these performance share units is determined based on the company's internal EBITDA performance over the related three-year service period or the company's financial performance based on certain total shareholder return results as compared to a selected group of peer companies. Compensation expense is determined based on the grant-date fair value and the number of common shares projected to be issued, and is recognized over the requisite service period.

10. INCOME TAXES

The effective tax rates for the three months ended August 31, 2013 and September 1, 2012, were 34.7 percent and 33.5 percent, respectively. The increase in the effective tax rate during the first quarter of fiscal 2014 compared to the same period last year is primarily due to a different mix of earnings between taxing jurisdictions. The company's United States federal statutory rate is 35 percent.

The company had income tax accruals associated with uncertain tax benefits totaling $1.3 million as of August 31, 2013 and September 1, 2012, respectively.

The company recognizes interest and penalties related to uncertain tax benefits through income tax expense in its statement of comprehensive income. Interest and penalties recognized in the company's Condensed Consolidated Statements of Comprehensive Income during the three months ended August 31, 2013 and September 1, 2012 were negligible. The company's recorded liability for potential interest and penalties related to uncertain tax benefits totaled $0.5 million as of August 31, 2013 and September 1, 2012, respectively.

The company is subject to periodic audits by domestic and foreign tax authorities. Currently, the company is undergoing routine periodic audits in both domestic and foreign tax jurisdictions. It is reasonably possible the amounts of unrecognized tax benefits could change in the next 12 months as a result of the audits. Tax payments related to these audits, if any, are not expected to be material to the company's Condensed Consolidated Statements of Comprehensive Income.

For the majority of tax jurisdictions, the company is no longer subject to state, local or non-U.S. income tax examinations by tax authorities for fiscal years before 2010.

11. FAIR VALUE MEASUREMENTS

The following describes the methods the company uses to estimate the fair value of financial assets and liabilities, to which there have been no significant changes in the current period:

Available-for-sale securities — The company's available-for-sale marketable securities primarily include mortgage-backed debt securities, government obligations and corporate debt securities and are recorded at fair value using quoted prices for similar securities.

Foreign currency exchange contracts — The company's foreign currency exchange contracts are valued using an approach based on foreign currency exchange rates obtained from active markets. The estimated fair value of forward currency exchange contracts is based on month-end spot rates as adjusted by market-based current activity.

The following tables set forth financial assets and liabilities measured at fair value in the Condensed Consolidated Balance Sheets and the respective pricing levels to which the fair value measurements are classified within the fair value hierarchy as of August 31, 2013 and June 1, 2013.

(In millions)	Fair Value Measurements	
	August 31, 2013	June 1, 2013
Financial Assets	Quoted Prices with Other Observable Inputs (Level 2)	Quoted Prices with Other Observable Inputs (Level 2)
Available-for-sale marketable securities:		
Asset-backed securities	$ 1.0	$ 0.8
Corporate securities	1.7	1.7
Government obligations	5.1	5.1
Mortgage-backed securities	3.2	3.2
Foreign currency forward contracts	0.1	0.3
Deferred compensation plan	5.2	4.8
Total	$ 16.3	$ 15.9
Financial Liabilities		
Foreign currency forward contracts	$ 0.1	$ 0.3
Total	$ 0.1	$ 0.3

The company does not hold any level 3 investments. The following is a summary of the carrying and market values of the company's marketable securities as of the respective dates.

	August 31, 2013			
(In millions)	Cost	Unrealized Gain	Unrealized Loss	Market Value
Asset-backed securities	$ 1.0	$ —	$ —	$ 1.0
Corporate securities	1.7	—	—	1.7
Government obligations	5.1	—	—	5.1
Mortgage-backed securities	3.2	—	—	3.2
Total	$ 11.0	$ —	$ —	$ 11.0

	June 1, 2013			
(In millions)	Cost	Unrealized Gain	Unrealized Loss	Market Value
Asset-backed securities	$ 0.8	$ —	$ —	$ 0.8
Corporate securities	1.7	—	—	1.7
Government obligations	5.1	—	—	5.1
Mortgage-backed securities	3.2	—	—	3.2
Total	$ 10.8	$ —	$ —	$ 10.8

Adjustments to the fair value of available-for-sale securities are recorded as increases or decreases, net of income taxes, within accumulated other comprehensive gain (loss) in stockholders’ equity. The cost of securities sold is based on the specific identification method; realized gains and losses resulting from such sales are included in the Condensed Consolidated Statements of Comprehensive Income within "Other, net".

The company reviews its investment portfolio for any unrealized losses that would be deemed other-than-temporary and require the recognition of an impairment loss in earnings. If the cost of an investment exceeds its fair value, the company evaluates, among other factors, general market conditions, the duration and extent to which the fair value is less than its cost, the company's intent to hold the investment, and whether it is more likely than not that the company will be required to sell the investment before recovery of the amortized cost basis. The company also considers the type of security, related industry and sector performance, and published investment ratings. Once a decline in fair value is determined to be other-than-temporary, an impairment charge is recorded and a new cost basis in the investment is established. If conditions within individual markets, industry segments, or macro-economic environments deteriorate, the company could incur future impairments.

Maturities of debt securities included in marketable securities as of August 31, 2013, are as follows.

(In millions)	Cost	Fair Value
Due within one year	$ 4.2	$ 4.2
Due after one year through five years	6.7	6.7
Due after five years through ten years	0.1	0.1
Total	$ 11.0	$ 11.0

12. COMMITMENTS 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 and are included in the Condensed Consolidated Balance Sheets under “Accrued warranty.” General warranty reserves are based on historical claims experience and other currently available information. These reserves are adjusted once an issue is identified and the actual cost of correction becomes known or can be estimated.

(In millions)	Three Months Ended	
	August 31, 2013	September 1, 2012
Accrual Balance — beginning	$ 24.8	$ 22.2
Accrual for warranty matters	4.9	6.8
Settlements and adjustments	(5.1)	(5.4)
Accrual Balance — ending	$ 24.6	$ 23.6

Guarantees
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; however, the company is ultimately liable for claims that may occur against them. As of August 31, 2013, the company had a maximum financial exposure related to performance bonds totaling approximately $7.1 million. The company has no history of claims, nor is it aware of circumstances that would require it to pay under any of these arrangements. The company also 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 as of August 31, 2013 and June 1, 2013.

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 August 31, 2013, the company had a maximum financial exposure from these standby letters of credit totaling approximately $9.7 million. Of this amount, approximately $7.3 million is considered usage against the company's revolving credit facility. The company has 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 as of August 31, 2013 and June 1, 2013.

Contingencies
The company leases a facility in the U.K. under an agreement that expired in June 2011, and the company is currently leasing the facility on a month to month basis. 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. 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 million and $3.0 million, depending on the outcome of future plans and negotiations. As a result, an estimated liability of $1.3 million has been recorded under the caption “Other accrued liabilities” in the Condensed Consolidated Balance Sheets as of August 31, 2013, and June 1, 2013, respectively.

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.

13. DEBT
During the second quarter of fiscal 2012, the company entered into an amendment and restatement of the syndicated revolving line of credit, which provides the company with up to $150 million in revolving variable interest borrowing capacity and includes an "accordion feature" allowing the company to increase, at its option and subject to the approval of the participating banks, the aggregate borrowing capacity of the facility by $75 million. The facility expires in November 2016 and outstanding borrowings bear interest at rates based on the prime rate, federal funds rate, LIBOR, or negotiated rates as outlined in the agreement. Interest is payable periodically throughout the period if borrowings are outstanding. As of August 31, 2013 and June 1, 2013, total usage against this facility was $7.3 million and $7.7 million, respectively, all of which related to outstanding letters of credit.

During the second quarter of fiscal 2013, the company entered into a revolving line of credit, which provides the company with approximately $5.0 million in revolving variable interest borrowing capacity. The company intends to utilize the revolver, which is denominated in Chinese Renminbi, to meet working capital cash flow needs at its Ningbo, China operations. The uncommitted facility is subject to changes in bank approval and outstanding borrowings bear interest at rates based on a benchmark lending rate. Each draw on the line of credit is subject to a maximum period of one year, and corresponding interest is payable on the maturity date of each draw. As of August 31, 2013, there were no borrowings against this facility.

Subsequent to the end of the first quarter of fiscal 2014, the company entered into a revolving line of credit, which provides the company with approximately $5.0 million in revolving variable interest borrowing capacity. The company intends to utilize the revolver, which is denominated in Chinese Renminbi, to meet working capital cash flow needs at its South China operations. The uncommitted facility is subject to changes in bank approval and outstanding borrowings bear interest at rates based on a benchmark lending rate.

14. ACCUMULATED OTHER COMPREHENSIVE INCOME (LOSS)

The following table provides an analysis of the changes in accumulated other comprehensive income (loss) for the three months ended August 31, 2013 and September 1, 2012:

	Three Months Ended	
(In millions)	August 31, 2013	September 1, 2012
Cumulative translation adjustments at beginning of year	$ (14.0)	$ (13.0)
Translation adjustments	(0.7)	2.8
Balance at end of period	(14.7)	(10.2)
Pension and other post-retirement benefit plans at beginning of year	(110.3)	(127.6)
Adjustments to pension and other post-retirement benefit plans	(0.3)	(0.6)
Reclassification to earnings - cost of sales (net of tax $(.3), $(.5))	0.5	1.0
Reclassification to earnings - operating expenses (net of tax $(.8), $(.7))	1.2	1.2
Balance at end of period	(108.9)	(126.0)
Total accumulated other comprehensive loss	$ (123.6)	$ (136.2)

15. RESTRUCTURING ACTIVITIES

In May 2012, the company announced a plan ("The 2012 Plan") to consolidate the Nemschoff manufacturing operations in Sheboygan, Wisconsin with the closure of the Sioux Center, Iowa seating plant. The 2012 Plan included the consolidation of the Sheboygan manufacturing sites into one location. This plan reduced fixed costs and operating expenses and improved operating performance and profitability, which further enhanced productivity. The 2012 Plan reduced the company's workforce in North America by approximately 70 employees. No additional restructuring expenses are anticipated in future periods for the 2012 Plan.

16. OPERATING SEGMENTS

The company's reportable segments consist of North American Furniture Solutions, Non-North American Furniture Solutions, and Specialty and Consumer. The North American Furniture Solutions reportable segment includes the operations associated with the design, manufacture, and sale of furniture products for work-related settings, including office, education, and healthcare environments, throughout the United States and Canada. The business associated with the company's owned contract furniture dealers is also included in the North American Furniture Solutions reportable segment. The Non-North American Furniture Solutions reportable segment includes the operations associated with the design, manufacture, and sale of furniture products, primarily for work-related settings for Mexico and outside of North America, as well as Non-North America consumer retail business. The Specialty and Consumer reportable segment includes the operations associated with the design, manufacture, and sale of high-end furniture products including Geiger wood products, Maharam textiles, Herman Miller Collection products and the company's North American consumer retail business.

The company also reports a “Corporate” category consisting primarily of startup business and unallocated corporate expenses including restructuring and impairment costs.

The accounting policies of the reportable operating segments are the same as those of the company. Additionally, the company employs a methodology for allocating corporate costs and assets with the underlying objective of this methodology being to allocate corporate costs according to the relative usage of the underlying resources and to allocate corporate assets according to the relative expected benefit. The company has determined that allocation based on relative net sales is appropriate. The majority of corporate costs are allocated to the operating segments; however, certain costs generally considered the result of isolated business decisions are not subject to allocation and are evaluated separately from the rest of the regular ongoing business operations. For example, restructuring charges that are reflected in operating earnings are allocated to the “Corporate” category.

The performance of the operating segments is evaluated by the company's management using various financial measures. The following is a summary of certain key financial measures for the respective fiscal periods indicated.

	Three Months Ended	
(In millions)	August 31, 2013	September 1, 2012
Net Sales:		
North American Furniture Solutions	$ 318.2	$ 320.3
Non-North American Furniture Solutions	81.6	94.6
Specialty and Consumer	68.3	34.8
Corporate	—	—
Total	$ 468.1	$ 449.7
Depreciation and Amortization:		
North American Furniture Solutions	$ 7.1	$ 7.1
Non-North American Furniture Solutions	2.0	1.8
Specialty and Consumer	2.0	0.6
Corporate	—	—
Total	$ 11.1	$ 9.5
Operating Earnings (Loss):		
North American Furniture Solutions	$ 34.0	$ 26.9
Non-North American Furniture Solutions	(0.1)	5.5
Specialty and Consumer	5.2	2.4
Corporate	—	(0.5)
Total	$ 39.1	$ 34.3
Capital Expenditures:		
North American Furniture Solutions	$ 4.5	$ 8.8
Non-North American Furniture Solutions	1.4	6.8
Specialty and Consumer	0.6	0.1
Corporate	—	—
Total	$ 6.5	$ 15.7

(In millions)	August 31, 2013	June 1, 2013
Total Assets		
North American Furniture Solutions	$ 439.5	$ 427.8
Non-North American Furniture Solutions	242.0	250.9
Specialty and Consumer	170.4	174.3
Corporate	121.1	93.5
Total	$ 973.0	$ 946.5
Total Goodwill		
North American Furniture Solutions	$ 136.0	$ 136.1
Non-North American Furniture Solutions	40.9	41.1
Specialty and Consumer	49.8	49.8
Corporate	—	—
Total	$ 226.7	$ 227.0

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 and should be read in conjunction with the company's Annual Report on Form 10-K for the fiscal year ended June 1, 2013. References to “Notes” are to the footnotes included in the condensed consolidated financial statements.

Discussion of Current Business Conditions

Net sales in the quarter totaled $468.1 million, an increase of 4.1 percent from the same quarter last fiscal year. New orders in the first quarter were $471.2 million, 4.2 percent higher than the prior year period. Operating earnings in the first quarter were 8.4 percent of net sales, an improvement from 7.6 percent a year ago. The company's earnings in the quarter were reduced by costs associated with the previously announced strategy to terminate its domestic defined benefit pension plans. The results were also negatively impacted by non-recurring costs capitalized in inventory as part of the acquisition of Maharam. Excluding these expenses, adjusted operating earnings[1] in the first quarter were 9.3 percent of net sales - the highest level achieved by the company in almost 5 years.

Diluted earnings per share in the first quarter was $0.38 per share, compared to $0.34 per share in the same period of fiscal 2013. Excluding the impact of legacy pension and the Maharam inventory amortization, adjusted diluted earnings per share[1] in the first quarter totaled $0.43 per share. This compares to adjusted diluted earnings per share of $0.37 per share in the first quarter of last fiscal year.

Our Specialty and Consumer segment was once again a standout story this quarter with sales up more than 96 percent from the first quarter of fiscal 2013. Maharam was the single largest contributor to that performance. However, it's important to note that the Herman Miller Collection, Retail, and Geiger all experienced double digit year-on-year sales gains. This segment best illustrates our success in strategically diversifying our business into areas that offer new growth and higher margins. We are very pleased with the addition of Maharam to our Specialty and Consumer segment including the results from operations, the reaction from the market, and the contributions of the Maharam leaders and employees.

Net sales within our North American Furniture Solutions segment ended the quarter slightly ahead of our expectations, driven by improved demand from healthcare customers (including government healthcare entities) and modest growth in the core commercial office business. This growth was consistent with recent economic data which remains mixed but seems generally supportive of improving industry conditions. This includes sluggish but continued job growth, higher Architectural Billing Index ("ABI") and non-residential construction indices, and improving business sentiment—all of which is reflected in BIFMA's recent projections for this calendar year and next.

Although we did see an improvement in activity from government-related healthcare agencies, the remainder of our federal government business was again weak. This had a significant influence on overall order activity in our North American Furniture Solutions segment. The magnitude of this multi-year decline in government furniture purchases is dramatic and has been felt across our industry. While we have certainly participated in that pain, we do believe our government market share is stable relative to competitors and the sales team is earning our share of the business that is available. Despite this clear challenge, we believe Herman Miller is well positioned as more customers, both in the U.S. and abroad, search for a new office landscape that better serves the needs of their people and the performance of their business.

The pattern of demand in our Non-North American Furniture Solutions segment differed sharply from what we saw in North America this quarter. Net sales for this segment were down 13.7% compared to the same period in the prior year driven by the challenging economic environment in Europe, Australia and, to a lesser extent, some markets in Asia. The decline in sales was also exacerbated by the timing of orders, which were much stronger in the second half of the first quarter. As a result, we built backlog this quarter, which we expect to ship in future periods. In total, segment sales - adjusted for currency translation - were down 12.3% from last year. By comparison, orders (adjusted for the impact of currency translation effects) were up almost 3% - with the strongest order performance coming from Mexico and the Middle East. While we are disappointed with this segment's results for the quarter, our Non-North American team has had a strong track record of good operating results and we continue to believe the demographics of the emerging markets will result in long-term growth and opportunity for Herman Miller.

(1) Non-GAAP measurements; see accompanying reconciliations and explanations.

Our results for the quarters ended August 31, 2013 and September 1, 2012 include expenses associated with the transition from (and planned termination of) the domestic defined benefit pension plans. These expenses, referred to as, “legacy pension expenses” throughout this document, include settlements caused by the transition and net periodic benefit expenses, subsequent to September 1, 2012, related to the defined benefit plans in question. They also include incremental pension expenses in the first quarter of fiscal 2013 resulting from modifications we made to the investment strategy of our defined benefit plan assets in order to prepare for the termination process. We recognized legacy pension expenses totaling $3.1 million and $1.7 million for the first quarter of fiscal 2014 and 2013, respectively. Of these amounts, $2.1 million and $0.8 million are recorded within Operating expenses and the remaining portion is included in Cost of sales, thus reducing gross margin by approximately 20 basis points. For segment reporting purposes, $2.7 million of these legacy expenses are reflected in the company's North American Furniture Solutions business segment. The remaining portion is included in the Specialty and Consumer segment. We expect to complete the final phase of its legacy pension termination in the second quarter of fiscal 2014. The completion of this process will result in approximately $170.0 million of additional pre-tax legacy pension expenses and cash contributions to the pension plans which we currently estimate will total between $50 million and $55 million.

Capital expenditures totaled $6.5 million for the quarter ended August 31, 2013, a decrease of $9.2 million compared to the first quarter of fiscal 2013. The decrease in capital spending was primarily due to timing, and as we move through the balance of the year, we expect capital spending to ramp-up, particularly in support of several planned manufacturing facility and equipment initiatives, new products and showroom investments. We anticipate our full year capital spending to range between $55 million and $65 million.

The remaining sections within Item 2 include additional analysis of our three months ended August 31, 2013, including discussion of significant variances compared to the prior year period.

Reconciliation of Non-GAAP Financial Measures

This report contains Adjusted operating earnings measures and Adjusted earnings per share – diluted that are Non-GAAP financial measures. Adjusted operating earnings and Adjusted earnings per share – diluted are calculated by excluding from Operating earnings and Earnings per share – diluted items that we believe are not indicative of our ongoing operating performance. Such items consist of expenses associated with restructuring actions taken to adjust our cost structure to the current business climate and transition-related expenses, including amortization and settlement expenses relating to defined benefit pension plans that we intend to terminate, as well as expenses related to the step-up of inventory valuation stemming from the acquisition of Maharam. We present Adjusted operating earnings and Adjusted earnings per share – diluted because we consider them to be important supplemental measures of our performance and believe them to be useful in analyzing ongoing results from operations.

Adjusted operating earnings and Adjusted earnings per share – diluted are not measurements of our financial performance under GAAP and should not be considered an alternative to Operating earnings and Earnings per share – diluted under GAAP. Adjusted operating earnings and Adjusted earnings per share – diluted have limitations as analytical tools and should not be considered in isolation or as a substitute for analysis of our results as reported under GAAP. In addition, in evaluating Adjusted operating earnings and Adjusted earnings per share – diluted, you should be aware that in the future we may incur expenses similar to the adjustments in this presentation. Our presentation of Adjusted operating earnings and Adjusted earnings per share – diluted should not be construed as an indication that our future results will be unaffected by unusual or infrequent items. We compensate for these limitations by providing prominence of our GAAP results and using Adjusted operating earnings and Adjusted earnings per share – diluted only as a supplement.

The following table reconciles Operating earnings to Adjusted operating earnings for the periods indicated.

	Three Months Ended	
(Dollars In millions)	August 31, 2013	September 1, 2012
Operating earnings	$ 39.1	$ 34.3
Percentage of net sales	8.4%	7.6%
Add: Restructuring and impairment expenses	—	0.5
Add: Inventory step-up expenses	1.4	—
Add: Legacy pension expenses (1)	3.1	1.7
Adjusted operating earnings	$ 43.6	$ 36.5
Percentage of net sales	9.3%	8.1%

The following table reconciles Earnings per share – diluted to Adjusted earnings per share – diluted for the periods indicated.

	Three Months Ended	
	August 31, 2013	September 1, 2012
Earnings per share – diluted	$ 0.38	$ 0.34
Add: Restructuring and impairment expenses	—	0.01
Add: Inventory step-up expenses	0.02	—
Add: Legacy pension expenses (1)	0.03	0.02
Adjusted earnings per share – diluted	$ 0.43	$ 0.37

(1) At the end of fiscal 2012, the company modified the asset allocation strategy of its U.S. defined benefit pension plans. This change was made in response to the decision to close and ultimately terminate these plans. Legacy pension expenses are included as an adjustment to Operating earnings and Earnings per share – diluted only in periods subsequent to this change in allocation.

Analysis of First Quarter Results

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

(In millions, except per share data)	Three Months Ended		
	August 31, 2013	September 1, 2012	Percent Change
Net sales	$ 468.1	$ 449.7	4.1 %
Cost of sales	298.1	300.0	(0.6)%
Gross margin	170.0	149.7	13.6 %
Operating expenses	130.9	114.9	13.9 %
Restructuring and impairment expenses	—	0.5	(100.0)%
Total operating expenses	130.9	115.4	13.4 %
Operating earnings	39.1	34.3	14.0 %
Net other expenses	4.6	4.3	7.0 %
Earnings before income taxes	34.5	30.0	15.0 %
Income tax expense	12.0	10.0	20.0 %
Net earnings	$ 22.5	$ 20.0	12.5 %
Earnings per share - diluted	$ 0.38	$ 0.34	11.8 %
Orders	471.2	452.0	4.2 %
Backlog	$ 275.7	$ 280.2	(1.6)%

The following table presents, for the periods indicated, select components of the company's Condensed Consolidated Statements of Comprehensive Income as a percentage of net sales.

	Three Months Ended	
	August 31, 2013	September 1, 2012
Net sales	100.0%	100.0%
Cost of sales	63.7	66.7
Gross margin	36.3	33.3
Operating expenses	28.0	25.6
Restructuring and impairment expenses	—	0.1
Total operating expenses	28.0	25.7
Operating earnings	8.4	7.6
Net other expenses	1.0	1.0
Earnings before income taxes	7.4	6.7
Income tax expense	2.6	2.2
Net earnings	4.8	4.4

Consolidated Sales

Net sales in the first quarter of fiscal 2014 were $468.1 million, an increase of $18.4 million from the same period last year. The fourth quarter fiscal 2013 acquisition of Maharam contributed $27.3 million in net sales in the current quarter, which was partially offset by the impact of dealer divestitures in the third quarter of fiscal 2013 and the first quarter of fiscal 2014. The dealer divestitures had the effect of reducing sales by approximately $9.9 million compared to the first quarter of fiscal 2013. The overall impact of foreign currency changes for the first quarter was to decrease net sales by approximately $1.9 million relative to the first quarter of the prior year. The impact of net changes in pricing is estimated to have had a $5.0 million increase on net sales during the first quarter of fiscal 2014. The remaining year over year change in sales was due to a decrease in sales volumes in the current period.

The following table presents the quantification of the changes in net sales from the first quarter of fiscal 2013 to the first quarter of fiscal 2014.

(In millions)		
First Quarter Fiscal 2013 Net sales	$	449.7
Acquisitions and divestitures		
Maharam acquisition		27.3
Dealer divestitures		(9.9)
Impact from foreign currency		(1.9)
Net changes in pricing		5.0
Change in sales volumes		(2.1)
First Quarter Fiscal 2014 Net sales	$	468.1

Performance versus the Domestic Contract Furniture Industry

We monitor the trade statistics reported by the BIFMA, the trade association for the U.S. domestic office furniture industry, and consider them an indicator of industry-wide sales and order performance. BIFMA publishes statistical data for the contract segment and the office supply segment within the U.S. furniture market. The U.S. contract segment is primarily composed of large to mid-size corporations serviced by a network of dealers. The office supply segment is primarily made up of smaller customers serviced by wholesalers and retailers. We primarily participate, and believe we are a leader in, the contract segment. While comparisons to BIFMA are important, we continue to pursue a strategy of revenue diversification that makes us less reliant on the drivers that impact BIFMA and lessens our dependence on the U.S. office furniture market.

We also use BIFMA statistical information as a benchmark for the performance of our domestic U.S. business (as defined by BIFMA) and also to that of our competitors. The timing of large project-based business may affect comparisons to this data. We remain cautious about reaching conclusions regarding changes in market share based on analysis of data on a short term basis. Instead, we believe such conclusions should only be reached by analyzing comparative data over several quarters.

While the sales and order data for our U.S. operations provide a relative comparison to BIFMA, it is not intended to be an exact comparison. The data we report to BIFMA is consistent with the BIFMA definition of office furniture “consumption.” This definition differs slightly from the categorization we have presented in this report. Notwithstanding this difference, we believe our presentation provides the reader with a more relevant comparison.

For the three-month period ended August 31, 2013, the company's domestic U.S. shipments, as defined by BIFMA, increased 5.7 percent year-over-year, while the company's domestic orders decreased 0.1 percent. BIFMA reported an estimated year-over-year increase in shipments of 3.2 percent and an increase in orders of 1.6 percent for the comparable period.

Consolidated Gross Margin

Consolidated gross margin in the first quarter was 36.3 percent of net sales; an increase of 300 basis points compared to the first quarter last year. The benefit captured from price increases, net of incremental discounting, had the effect of increasing gross margin by approximately 100 basis points. This benefit drove an increase in net sales of approximately $5.0 million during the first quarter of fiscal 2014 relative to the first quarter of the prior year. An improvement in pricing net of incremental discounting increases net sales relative to prior periods. In addition, the acquisition of Maharam had the effect of increasing the gross margin percent by 90 basis points in the first quarter of fiscal 2014.

The following table presents, for the periods indicated, the components of the company's cost of sales as a percentage of net sales.

	Three Months Ended		
Period Ended	August 31, 2013	September 1, 2012	Change
Direct materials	40.8%	44.3%	(3.5)%
Direct labor	6.5	6.3	0.2
Manufacturing overhead	10.6	10.1	0.5
Freight and distribution	5.8	6.0	(0.2)
Cost of sales	63.7%	66.7%	(3.0)%

Direct material costs as a percent of net sales decreased 350 basis points as compared to the first quarter of fiscal 2013. The material costs as a percent of net sales decreased 40 basis points related to the impact of net pricing, 40 basis points due to lower commodity prices, 70 basis points as result of insourcing various components and products, and 20 basis points as a result of the dealer divestitures. The remaining decrease was related to favorable impact of changes in the product and channel mix compared to the prior year period.

Direct labor was 6.5 percent of net sales for the first quarter of fiscal 2014, an increase of 20 basis points from the same period last year. The acquisition of Maharam reduced the direct labor as a percent of net sales by 40 basis points. This was partially offset by the the dealer divestitures which had the effect of increasing the direct labor as a percent of net sales by 10 basis points. The remaining increase in the direct labor percent was due to the impact of changes in the product mix compared to the prior year period.

Manufacturing overhead was 10.6 percent of net sales for the first quarter of fiscal 2014, increasing 50 basis points from the first quarter of the prior year. Overhead costs as a percent of net sales were increased by 30 basis points due to higher employee incentive costs compared to the first quarter of fiscal 2013. These increases were partially offset by lower overhead costs as a percent of net sales due to the acquisition of Maharam of 10 basis points, dealer divestitures of 20 basis points, and lower medical costs of 40 basis points. The remaining increase was due to the impact of changes in the product mix compared to the prior year period.

Freight and distribution expenses, as a percentage of sales, was 5.8 percent for fiscal 2014; decreasing 20 basis points as compared to the prior year. This reduction was primarily due to the acquisition of Maharam.

Operating Expenses and Operating Earnings

First quarter operating expenses were $130.9 million, or 28.0 percent of net sales, which is an increase of $16.0 million over the first quarter of fiscal 2013. The increase in operating expenses primarily relates to legacy pension costs of $1.4 million, and the acquisition of Maharam, which contributed an additional $12.4 million of operating expenses in the quarter. In addition, research and development, marketing expenses, and employee incentive costs increased $2.3 million, $2.4 million, and $2.4 million, respectively. Warranty expenses for the period were lower by $1.9 million due to lower customer specific claims in the period compared to the prior year. The dealer divestitures in fiscal 2013 had the effect of decreasing operating expenses by $2.2 million in the first quarter of fiscal 2014 compared to the same period in the prior year. The remaining change was related to decreases in various other operating expenses compared to the prior year period.

Operating expenses are also impacted by changes in foreign currency exchange rates. During the first quarter of fiscal 2014, the estimated impact to operating expenses was a decrease of approximately $0.5 million relative to the prior year period.

The following table presents the quantification of the changes in total operating expenses from fiscal 2013 to fiscal 2014.

(In millions)		
First Quarter Fiscal 2013 Operating expenses	$	115.4
Selling, general & administrative change		
Acquisitions and divestitures		
Maharam acquisition		12.4
Dealer divestitures		(2.2)
Legacy pension expenses		1.4
Warranty		(1.9)
Marketing and selling		2.4
Employee incentive costs		2.4
Impact from foreign currency		(0.5)
Design and research		2.3
Other		(0.3)
Restructuring and impairment change		(0.5)
First Quarter Fiscal 2014 Operating expenses	$	130.9

Operating earnings in the first quarter were $39.1 million, an increase of $4.8 million compared to the same period last year. This increase relates to improvements in gross margin of $20.3 million net of the increases in operating expenses of $16.0 million.

Other Income/Expense and Income Taxes
Net other expense of $4.6 million in the first quarter of fiscal 2014 was $0.3 million higher compared to the prior year period. The increase in the current period was primarily due to an increase in the currency loss and lower interest income due to the decrease in cash.

The effective tax rates for the three months ended August 31, 2013 and September 1, 2012 were 34.7 percent and 33.5 percent, respectively. The increase in the rate is primarily due to a mix shift of earnings between taxing jurisdictions.

Reportable Operating Segments
The business is comprised of various operating segments as defined by generally accepted accounting principles in the United States. These operating segments are determined on the basis of how the company internally reports and evaluates financial information used to make operating decisions. For external reporting purposes, the company has identified the following reportable segments:

- *North American Furniture Solutions* — Includes the operations associated with the design, manufacture, and sale of furniture products for work-related settings, including office, education, and healthcare environments, throughout the United States and Canada. The North American Furniture Solutions reportable segment is the aggregation of two operating segments. In addition, the company has determined that both operating segments within the North American Furniture Solutions reportable segment each represent reporting units.
- *Non-North American Furniture Solutions* — Includes the operations associated with the design, manufacture, and sale of furniture products, primarily for work-related settings, for Mexico and outside of North America as well as the company's Non-North America consumer retail business.
- *Specialty and Consumer* — Includes the operations associated with the design, manufacture, and sale of high-end furniture products and textiles including Geiger wood products, Maharam textiles, Herman Miller Collection products and the company's North American consumer retail business.

The company also reports a corporate category consisting primarily of startup business and unallocated corporate expenses including restructuring and other related expenses (including impairment expenses). The current quarter and prior year period segment results are as follows:

(In millions)	Three Months Ended		
	August 31, 2013	September 1, 2012	Change
Net Sales:			
North American Furniture Solutions	$ 318.2	$ 320.3	$ (2.1)
Non-North American Furniture Solutions	81.6	94.6	(13.0)
Specialty and Consumer	68.3	34.8	33.5
Corporate	—	—	—
Total	$ 468.1	$ 449.7	
Operating Earnings (Loss):			
North American Furniture Solutions	$ 34.0	$ 26.9	$ 7.1
Non-North American Furniture Solutions	(0.1)	5.5	(5.6)
Specialty and Consumer	5.2	2.4	2.8
Corporate	—	(0.5)	0.5
Total	$ 39.1	$ 34.3	

Further information regarding the reportable operating segments can be found in Note 16.

North America
Net sales within the North American Furniture Solutions reportable segment ("North America") decreased 2.1 million to $318.2 million in the first quarter, representing a 0.7 percent decrease from the first quarter last year. The impact of foreign currency changes was to decrease the first quarter fiscal 2014 net sales by approximately $0.5 million compared to the same period last year. The current quarter also experienced a $9.9 million decrease in sales due to divestitures of owned dealers. Pricing terms that were more favorable in the current quarter drove an increase in sales of $4.1 million. The remaining change in net sales was primarily driven by increased volumes.

Operating earnings for North America in the first quarter were $34.0 million, or 10.7 percent of net sales. This compares to operating earnings of $26.9 million or 8.4 percent of net sales in the first quarter fiscal 2013. The increase in the operating earnings was primarily due to improved leverage from production caused by higher volumes and a favorable shift in product mix. Warranty expenses for the period were also lower by approximately $2.1 million due to lower customer specific claims in the period compared to the prior year. The improvement in operating earnings was partially offset by a decrease in operating earnings of $0.9 million related to the sale of owned dealers, as well as an increase in employee incentives of $3.0 million and legacy pension costs of $1.0 million as compared to the prior year.

Non-North America
Net sales within the Non-North American Furniture Solutions reportable segment ("Non-North America") were $81.6 million in the first quarter, a decrease of $13.0 million from the first quarter of fiscal 2013. Net sales decreased due to the impact of foreign currency changes by approximately $1.4 million compared to the same period in the prior fiscal year. The remaining decrease in sales was due primarily to lower volumes across the Non-North America business.

Operating earnings within Non-North America were a loss of $0.1 million and income of $5.5 million for the first quarter of fiscal 2014 and fiscal 2013, respectively. The impact of foreign currency changes decreased the operating earnings in the current period for Non-North America by approximately $0.7 million compared to the same period in the prior year. The remaining decrease in operating earnings was primarily driven by declining leverage due to the lower sales volumes.

Specialty and Consumer
Net sales for the first quarter within the Specialty and Consumer reportable segment were $68.3 million compared to $34.8 million in the prior year period. Net sales during the quarter increased by $27.3 million due to the acquisition of Maharam. Pricing net of discounting was favorable compared to the first quarter of 2013 resulting in increased sales of $0.9 million. The remaining change in net sales was primarily driven by increased volumes.

Operating earnings within Specialty and Consumer were $5.2 million for the first quarter of fiscal 2014 or 7.6 percent of net sales. This compares to operating earnings of $2.4 million or 6.9 percent of net sales in the same period in the prior fiscal year. Operating earnings for the period increased mainly due to the results of Maharam, which added operating earnings of $1.5 million as compared to the same period in the prior year. The remaining change in operating earnings as a percent of net sales was driven by improved net pricing and increased sales volumes in the current period.

Financial Condition, Liquidity, and Capital Resources
The table below presents certain key cash flow and capital highlights for the periods indicated.

(In millions)	Three Months Ended	
	August 31, 2013	September 1, 2012
Cash and cash equivalents, end of period	$ 110.1	$ 184.3
Marketable securities, end of period	11.0	9.2
Cash provided by operating activities	38.2	28.7
Cash used in investing activities	(6.2)	(15.1)
Cash used in financing activities	(4.3)	(1.3)
Capital expenditures	(6.5)	(15.7)
Stock repurchased and retired	(3.8)	(0.4)
Common stock issued	6.1	0.4
Dividends paid	(7.3)	(1.3)
Interest-bearing debt, end of period	250.0	250.0
Available unsecured credit facility, end of period [1]	142.7	142.3

[1] Amounts shown are net of outstanding letters of credit of $7.3 million and $7.7 million as of August 31, 2013 and September 1, 2012, respectively, which are applied against the company's unsecured credit facility.

Cash Flow — Operating Activities
Cash generated from operating activities was $38.2 million for the three months ended August 31, 2013, as compared to $28.7 million in the prior year.

Three Months Ended August 31, 2013
Through the first three months of fiscal 2014, changes in working capital balances drove an inflow of cash totaling $3.3 million. The main factors driving the increase in cash from working capital were a decrease in accounts receivable of $4.8 million and an increase in accrued income taxes of $15.1 million. These factors more than offset drivers within working capital that decreased cash, such as an increase in prepaid expenses of $6.0 million and a decrease in accrued compensation and benefits of $6.5 million.

The company froze future benefit accruals of its primary domestic defined benefit plan as of September 1, 2012. The termination process is expected to be completed during fiscal 2014. During the second quarter of fiscal 2014, the company expects to make the final plan contributions necessary to complete the termination process which are estimated to total between $50.0 million and $55.0 million.

Three Months Ended September 1, 2012
Through the first three months of fiscal 2013, changes in working capital balances drove a use of cash totaling $0.9 million. The main factors impacting working capital were an increase in accounts receivable and inventory of $6.6 million and $2.1 million, respectively. These amounts were partially offset by a decrease in prepaid expenses of $8.3 million. The company also contributed cash of $3.7 million to its defined benefit plans during the first three months of fiscal 2013.

Cash Flow — Investing Activities
The most significant cash outflow during the first three months of fiscal 2014 relates to investments in capital assets. The company purchased $6.5 million of capital assets in fiscal 2014 compared to $15.7 million in the first three months of fiscal 2013. In the same period of the prior year, $5.5 million of the capital expenditures related to the company's purchase of property in Ningbo, China. At the end of the first quarter of fiscal 2014, there were outstanding commitments for capital purchases of $8.8 million compared to $12.1 million for the same period in the prior year. The company expects full-year capital purchases to range between $55 million and $65 million primarily related to planned investments in the company's facilities. This compares to full-year capital spending of $50.2 million in fiscal 2013.

Cash Flow — Financing Activities
Cash outflows used in financing activities were $4.3 million for the first three months of fiscal 2014 compared to $1.3 million in the first three months of the prior year. Cash outflows for dividend payments were $7.3 million and $1.3 million for the first three months of fiscal 2014 and fiscal 2013, respectively. Dividend payments this quarter reflected the increased quarterly dividend of $0.125 per share that the company announced during the third quarter of fiscal 2013. Cash inflows for stock issuances related to employee benefit programs were $6.1 million and $0.4 million during the first three months of fiscal 2014 and fiscal 2013, respectively.

Outstanding standby letters of credit totaled $9.7 million of which $7.3 million is considered as usage against the company's unsecured revolving credit facility at the end of the first quarter of fiscal 2014. At the end of the first quarter the availability under this credit facility was $142.7 million. The provisions of the private placement notes and unsecured credit facility require that the company adhere to certain covenant restrictions and maintain certain performance ratios. The company was in compliance with all such restrictions and performance ratios this quarter and expects to remain in compliance in the future.

At the end of the first quarter of fiscal 2014, the company had cash and cash equivalents of $110.1 million including $45.0 million of cash and cash equivalents held outside the U.S. In addition, the company had marketable securities of $11.0 million held by one of its international subsidiaries. The subsidiary holding the company's marketable securities is taxed as a U.S. taxpayer at the company's election; consequently, for tax purposes all U.S. tax impacts for this subsidiary have been recorded. The company currently has no plans to repatriate cash from foreign subsidiaries during fiscal 2014. The company has $4.7 million of cash held outside of the U.S. for which all U.S. taxes have been recorded. The company's intent is to permanently reinvest the remainder of the cash outside of the U.S. The company's plans do not indicate a need to repatriate these balances to fund U.S. operations.

The company believes cash on hand, cash generated from operations, and the borrowing capacity will provide adequate liquidity to fund near term and future business operations and capital needs.

Contractual Obligations

Contractual obligations associated with the ongoing business and financing activities will require cash payments in future periods. A table summarizing the amounts and estimated timing of these future cash payments was provided in the company's Form 10-K filing for the year ended June 1, 2013.

Guarantees

The company provides 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 FASB ASC Topic 460, *Guarantees*, as described in Note 12 to the condensed consolidated financial statements.

Variable Interest Entities

On occasion, the company provides financial support to certain independent dealers in the form of term loans, lines of credit, and/or loan guarantees that may represent variable interests in such entities. As of August 31, 2013, the company was not considered to be the primary beneficiary of any such dealer relationships under FASB ASC Topic 810, *Consolidation.* Accordingly, the company is not required to consolidate the financial statements of any of these entities as of August 31, 2013.

The risk and rewards associated with the interests in these dealerships are primarily limited to the outstanding loans and guarantee amounts. As of August 31, 2013, the company's maximum exposure to potential losses, net of reserve amounts, related to outstanding loans to these other entities was zero.

Contingencies

See Note 12 to the condensed consolidated financial statements.

Critical Accounting Policies

The company strives to report financial results clearly and understandably. The company follows accounting principles generally accepted in the United States in preparing its consolidated financial statements, which require certain estimates and judgments that affect the financial position and results of operations for the company. The company continually reviews the accounting policies and financial information disclosures. A summary of the more significant accounting policies that require the use of estimates and judgments in preparing the financial statements is provided in the company's Form 10-K filing for the year ended June 1, 2013. During the first three months of fiscal 2014, there was no material change in the accounting policies and assumptions previously disclosed.

New Accounting Standards

See Note 2 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 beliefs, assumptions, current expectations, estimates and projections about the office furniture industry, the economy and the company itself. Words like “anticipates,” “believes,” “confident,” “estimates,” “expects,” “forecasts,” “likely,” “plans,” “projects,” “should,” variations of such words, and similar expressions identify such 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, extent, likelihood, and degree of occurrence. These risks include, without limitation, employment and general economic conditions, the pace of economic activity in the U.S. and in our international markets, the estimate and timing of anticipated pension amortization, settlement expenses and defined benefit plan pension contributions, the pace and level of government procurement, the increase in white collar employment, the willingness of customers to undertake capital expenditures, the types of products purchased 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, our ability to attract and retain key executives and other qualified employees, our ability to continue to make product innovations, the success of newly introduced products, our ability to obtain targeted margins from new products, our ability to serve all of our markets, possible acquisitions, divestitures or alliances, the outcome of pending litigation or governmental audits or investigations, political risk in the international markets we serve, 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. undertakes no obligation to update, amend, or clarify forward-looking statements.

Item 3: Quantitative and Qualitative Disclosures About Market Risk

The information concerning quantitative and qualitative disclosures about market risk contained in the company’s Annual Report on Form 10-K for its fiscal year ended June 1, 2013 is incorporated herein by reference.

Direct Material Costs
The company is exposed to risks arising from market price changes for certain direct materials used in its manufacturing processes. The largest direct material costs incurred by the company are for steel, plastic/textiles, wood particleboard, and aluminum components. The market price of plastics and textiles are sensitive to the cost of oil and natural gas. The cost of wood particleboard has been impacted by continual downsizing of production capacity in the wood market. Aluminum component prices are sensitive to changes in energy costs associated with the conversion of raw materials to aluminum ingots.

Defined Benefit Pension Plans
The company is exposed to risks in its defined benefit pension plan balance sheet liability arising from sensitivity to changes in yields on high-quality corporate bonds, which are used to determine the Projected Benefit Obligation ("PBO"), and on actual market returns on plan assets. An increase or decrease to bond yields causes an inverse effect on the PBO and increased or decreased returns on assets have a corresponding one-to-one effect on the balance sheet liability. A decline in the value of pension plan assets or rise in pension plan PBO could result in increases to the balance sheet pension liability, increases in pension expense, and increases in required funding. At the end of fiscal year 2013, the discount rate used for establishing the primary U.S. defined benefit plan's balance sheet liability and projected fiscal 2014 net periodic benefit costs was 3.43 percent. As a rule of thumb, the company views a change of 100 basis points (in this discount rate) as having a 10 percent effect on the plan's Projected Benefit Obligation or an approximately $31 million effect on the pension balance sheet liability. Generally, both the PBO and plan assets are determined as of the fiscal year-end measurement date.

The company's strategy to close and terminate its domestic defined benefit pension plans will likely require benefit distributions in the form of purchased annuity contracts for certain plan participants. The cost of these contracts will depend on a variety of market specific factors, including but not limited to the general level of demand in the market for similar annuity contracts, the profile of plan participants who elect to have their benefits distributed in the form of an annuity, and the level of market interest rates at the time of purchase. The company expects the termination process to be completed during the second quarter of fiscal 2014. At the time of termination, the company will be required to make additional contributions to the plans. The company estimates that this additional funding will total between $50 million and $55 million.

Foreign Exchange Risk
The company manufactures its products in the United States, United Kingdom and China. It also sources completed products and product components from outside the United States. The company's completed products are sold in numerous countries around the world. Sales in foreign countries as well as certain expenses related to those sales are transacted in currencies other than the company's reporting currency, the U.S. dollar. Accordingly, production costs and profit margins related to these sales are affected by the currency exchange relationship between the countries where the sales take place and the countries where the products are sourced or manufactured. These currency exchange relationships can also affect the company's competitive positions within these markets.

In the normal course of business, the company enters into contracts denominated in foreign currencies. The principal foreign currencies in which the company conducts its business are the British pound sterling, European euro, Canadian dollar, Australian dollar, Japanese yen, Mexican peso, Brazilian real, Indian rupee, Hong Kong dollar and Chinese renminbi. As of August 31, 2013, thirteen contracts in total were placed to offset various currency exposures. To offset net asset exposure denominated in non-functional currency, six forward contracts were placed, including two forward contracts to sell 5.2 million euros, one forward contract to sell 0.4 million Australian dollars, two forward contracts to sell 2.8 million U.S. dollars, and one forward contract to sell 26.5 million Hong Kong dollars. Conversely, six contracts were placed to offset the company's net liability exposure denominated in non-functional currency. These six contracts included forward contracts to buy 8.7 million U.S. dollars and 0.3 million British pound sterling. As of June 1, 2013, the company had outstanding, thirteen forward currency instruments designed to offset either net asset or net liability exposure that was denominated in non-functional currencies. One forward contract was placed to offset a 9.5 million Hong Kong dollar-denominated net asset exposure, two forward contracts were placed to offset a 6.4 million euro-denominated net asset exposure, two forward contracts were placed to offset a 5.4 million U.S. dollar-denominated net asset exposure, and one forward contract was placed to offset a 0.6 million Australian dollar-denominated net asset exposure. One forward contract was placed to offset 1.3 million British pound sterling-denominated net liability exposure and six forward contracts were placed to offset a 6.7 million U.S.dollar-denominated net liability exposure.

Item 4: Controls and Procedures

Evaluation of Disclosure Controls and Procedures

Under the supervision of, and with the participation of management, the company's Chief Executive Officer and Chief Financial Officer have evaluated 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 August 31, 2013, and have concluded that as of that date, the company's disclosure controls and procedures are effective.

Changes in Internal Control Over Financial Reporting

There were no changes in the company's internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) during the quarterly period ended August 31, 2013, that have materially affected, or are reasonably likely to materially affect, the company's internal control over financial reporting.

Item 1: Legal Proceedings

Referred to in Note 12 of the condensed consolidated financial statements.

Item 1A: Risk Factors

There have been no material changes in the assessment of the company's risk factors from those set forth in the Annual Report on Form 10-K for the year ended June 1, 2013.

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

(A) Issuer Purchases of Equity Securities

The following is a summary of share repurchase activity during the quarter ended August 31, 2013.

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 (in millions)
6/2/13 - 6/29/13	238	$ 27.71	238	$ 163.0
6/30/13 - 7/27/13	131,748	$ 28.79	131,748	$ 159.2
7/28/13 - 8/31/13	96	$ 26.80	96	$ 159.2
Total	132,082		132,082	

[1] No shares were purchased outside of a publicly announced plan or program.

No repurchase plans expired or were terminated during the first quarter of fiscal 2014, nor do any plans exist under which the company does not intend to make further purchases.

During the period covered by this report, the company did not sell any of its equity shares that were not registered under the Securities Act of 1933.

Item 3: Defaults upon Senior Securities — None

Item 4: Mine Safety Disclosures — Not applicable

Item 5: Other Information — None

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:

Exhibit Number	Document
10	Material Contracts
	(a) Letter agreement dated July 16, 2013 between Herman Miller Inc. and Ken Goodson, exhibit 10.1.
	(b) Form of Herman Miller, Inc. Long-Term Incentive Plan TSR Performance Share Award Agreement, exhibit 10.2.
	(c) Form of Herman Miller, Inc. Long-Term Incentive Plan EBITDA Performance Share Unit Award Agreement, exhibit 10.3.
	(d) Officers' Supplemental Retirement Income Plan, exhibit 10.4.
	(e) Officers' Salary Continuation Plan, exhibit 10.5.
	(f) Herman Miller, Inc. Executive Equalization Retirement Plan, exhibit 10.6.
	(g) Herman Miller, Inc. Executive Equalization Retirement Plan - First Amendment, exhibit 10.7.
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.
101.INS	XBRL Instance Document
101.SCH	XBRL Taxonomy Extension Schema Document
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document
101.LAB	XBRL Taxonomy Extension Label Linkbase Document
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document

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.

October 9, 2013	/s/ Brian C. Walker
	Brian C. Walker Chief Executive Officer (Duly Authorized Signatory for Registrant)
October 9, 2013	/s/ Gregory J. Bylsma
	Gregory J. Bylsma Chief Financial Officer (Duly Authorized Signatory for Registrant)

July 16, 2013

Ken Goodson
2555 Hampshire Blvd. SE
Grand Rapids, MI 49506

Dear Ken

First, I want to thank you for your long and valued service to Herman Miller and your willingness to work through such an important transition.

We have worked to define a package that will enable you to transition from your current role to retirement, as you have requested, and at the same time transfer your critical knowledge, and complete important work on our behalf. The basic elements of our agreement are as follows:

Compensation and Term of Employment

- You will transition from your current position on July 18, 2013 and assume the role of Strategic Consultant – Operations, described further below. This new role will be for a two-year period that will end in July 2015.
- Ninety days prior to July 2015, we will mutually determine if the agreement will be extended. The extension may be in a similar or reduced capacity.
- Your compensation beginning July 18, 2013 will be $250,000 per year. You will be eligible to receive all of the benefits available to full time Herman Miller employees. You will not be eligible to participate in the Long Term Incentive Plan, the Executive Cash Bonus or other bonus programs.
- You will be entitled to use your bundled benefits until Dec 31, 2013. You will not be eligible to participate in the bundled benefits program thereafter. You will be allowed $5,000 per year for your spouse to accompany you on required international travel.
- In July of 2013, you will be granted a RSU award of $150,000 that will cliff vest over three years. This RSU award and the vesting of it will be based on completing this two year employment agreement and your agreement to non-competition and non-solicitation requirements that will extend for one year after your employment ends. If you do not complete this employment agreement for any reason or fail to comply with the non-competition or non-solicitation requirements the grant will be forfeited.
- Outstanding Long Term Incentive Grants will continue to vest as provided in the grants.
- You will continue to be eligible to use the Mayo clinic services provided to the ELT for the duration of the two-year period.

Responsibilities and Reporting Relationship

- You will report to Greg Bylsma, CFO and EVP of Operations.
- Your responsibilities will include: Regular consultation and mentoring of Greg Bylsma as to operations strategy and the implementation of HMPS. Recruiting, mentoring and evaluating members of the BOLD

program. Leadership of strategic projects to build our global operational footprint (outlined below). And, other assignments that are defined by Greg Bylsma or Brian Walker. If the total scope requires more time than noted below, the parties will adjust the scope of the assignments and/or agree to a change in compensation levels.

- You will work a minimum of 8 days/month. You will reserve a minimum of 4 days per month to consult and coach Greg Bylsma. This will include engaging in HMPS evaluations of operational facilities, discussion of key capital expenditures and talent development. You will be available for one international trip per quarter to advance key projects, evaluate HMPS implementation and/or trouble shoot.

- You will meet with Brian Walker once per month to update him on progress with key projects, development of Greg Bylsma and relay strategic observations.

- Every six months you will work with Greg to develop and agree to a chart of work. This chart of work will include the specific operations he would like evaluated, assignments and development of BOLD candidates and key projects to be completed by you.

- You will lead the following international projects and ensure they are delivered with-in required time frames, at or below planned investment and meet the operational and manufacturing needs of the business. Projects goals around completion and budget may be adjusted during the course of the year based upon changing business objectives and/or project scope. For purposes of these projects the Senior Vice President of Operations and Engineering will report directly to you.
    - POSH Operational Integration
    - Ningbo Facility development and move
    - UK Facility Consolidation
    - India Assembly and Distribution
    - Brazil Assembly and Distribution

This arrangement does not change our basic employment relationship as being employment “at will.” In the event of termination of this relationship by HMI before the end of the 2 year period except for death, disability, major misconduct or your association with a competitor, you will be entitled to receive the balance of your cash compensation under this agreement in the form of salary continuation. You will not be entitled to salary continuation if you terminate the relationship, or at end of the 2 year period. If you work for a competitor or become a consultant to a competitor or solicit employees or customers during the salary continuation period, payments under this agreement will stop. RSU vesting will be contingent upon the completion of the entire 2 year period.

The Company is also giving you notice that effective July 18, 2013, it will terminate the Change In Control Agreement dated February 6, 2006 as amended on July 18, 2011, between you and the company pursuant to Section 8(b) of the agreement.

If this arrangement is acceptable to you please sign a copy of this letter and return it to me no later than **August 15, 2013**.

Again, thank you for your dedication and your willingness to make this commitment.

Sincerely,

/s/ Brian C. Walker
Brian C. Walker
President and CEO

I agree with and accept the terms described above

/s/ Kenneth L. Goodson
Ken Goodson

Date

July 16, 2013

HERMAN MILLER, INC. 2011 LONG-TERM INCENTIVE PLAN

TSR PERFORMANCE SHARE AWARD AGREEMENT

This certifies that Herman Miller, Inc. (the "Company") has on ____________ (the "Award Date"), granted to ___________ (the "Participant") an award (the "Award") of ______________ Performance Shares (the "Target Performance Shares") pursuant to and under the Herman Miller, Inc. 2011 Long-Term Incentive Plan (the "Plan") and subject to the terms set forth in this agreement (the "Agreement"). A copy of the Plan Prospectus has been delivered to the Participant and a copy of the Plan is available from the Company on request. The Plan is incorporated into this Award by reference, and in the event of any conflict between the terms of the Plan and this Agreement, the terms of the Plan will govern. Any terms not defined herein will have the meaning set forth in the Plan.

1. Definitions.

(a) "Actual Performance Shares" means the number of Performance Shares earned and vested in accordance with Section 2 and payable to the Participant under Section 5 of this Agreement.

(b) "Cause" means:

(i) A material breach by the Participant of those duties and responsibilities of the Participant which do not differ in any material respect from the duties and responsibilities of the Participant during the 90-day period immediately prior to such breach (other than as a result of incapacity due to physical or mental illness) which is demonstrably willful and deliberate on the Participant's part, which is committed in bad faith or without reasonable belief that such breach is in the best interests of the Company and which is not remedied in a reasonable period of time after receipt of written notice from the Company specifying such breach; or

(ii) The commission by the Participant of a felony involving moral turpitude.

(c) "Common Stock" means the Company's $.20 par value per share common stock.

(d) "Manual" shall mean the TSR Manual used by the Committee for purposes of determining TSR for the Company and each member of the Peer Group.

(e) "Peer Group" means the companies approved by the Committee as peer group companies at the beginning of the Performance Period. If at any time prior to completion of the Performance Period, a company within the Peer Group ceases to be a publicly-traded company, merges or consolidates with another entity, is acquired or disposes of a significant portion of its business subsequent to the Award Date or experiences any other extraordinary event, as determined by the Committee in its sole discretion, the Committee may remove such company from the Peer Group or ratably adjust the calculation of the Total Shareholder Return with respect to such Peer Group company.

(f) "Performance Period" means the period of three (3) consecutive Years beginning with the Award Date.

(g) "Performance Share" means the right to receive one (1) share of Common Stock subject to certain restrictions and on the terms and conditions contained in this Agreement and the Plan.

(h) “Retirement" means retirement under the Company's qualified retirement plans.

(i) “Total Shareholder Returns” or “TSR” with respect to the Company and each member of the Peer Group shall mean the quotient of (a) the Fair Market Value of the stock of the particular company on the first date of the Performance Period, divided by (b) the Fair Market Value of the stock of such company on the last day of the Performance Period. For purposes of calculating a company's TSR, the Fair Market Value of stock of any company on the last date of the Performance Period shall be adjusted to reflect any and all cash, stock or in-kind dividends paid on the stock of such company during the Performance Period.

(j) "Year" means the 12 month period measured from the Award Date.

2. Determination of Actual Performance Shares. The Actual Performance Shares which may be earned and vested by Participant shall equal (a) the number of Target Performance Shares, multiplied by (b) the Earnout Percentage, as determined under this Section 2.

(a) Determination of TSR.

(i) Determination of Company TSR. Within ninety (90) days after the end of the Performance Period, the Committee will determine the Company's TSR during the Performance Period, in accordance with the Manual.

(ii) Determination of Peer Group TSR. Within ninety (90) days after the end of the Performance Period, the Committee will determine the TSR for each member of the Peer Group during the Performance Period, in accordance with the Manual.

(iii) Determination of Percentile Rank. Following the determination of Company's TSR and the TSR of each member of the Peer Group, the Committee shall determine the percentile rank of the Company within the Peer Group companies.

(b) Calculation of Earnout Percentage. The Earnout Percentage shall be determined in accordance with the following:

If the Company's TSR is Ranked at or Above:	The Earnout Percentage is:
80th percentile (Maximum Performance)	200%
70th percentile	167%
60th percentile	133%
50th percentile (Target Performance)	100%
40th percentile	67%
30th percentile	34%
25th percentile (Threshold Performance)	17%
Below 25th percentile	0%

The Earnout Percentage between the above performance levels shall be determined based on straight line interpolation.

(c) Calculation of Actual Performance Shares after a Change in Control. If a Change in Control occurs during the Performance Period, the Committee will determine the Participant's Actual Performance Shares in accordance with the following:

(i) The Committee will determine the TSR for the Company and for each member of the Peer Group for the period beginning on the first day of the Performance Period and ending on the date immediately prior to the effective date of the Change in Control (the "Adjusted Performance Period").

(ii) The Committee shall determine the Earnout Percentage under the formula set forth in Section 2(b) above during the Adjusted Performance Period (the "Adjusted Earnout Percentage").

(iii) The Actual Performance Shares shall equal the product of (a) the number of Target Performance Shares, and (b) the Adjusted Earnout Percentage, multiplied by a fraction, the numerator of which is the number of days in the Adjusted Performance Period and the denominator of which is 365.

(d) Certification. Not later than ninety (90) days after the end of the Performance Period or the Adjusted Performance Period, as applicable, the Committee shall determine the Actual Performance Shares and shall certify such finding to the Company and the Participant.

3. Adjustments to Actual Performance Shares Following Termination of Employment.

(a) Termination Due to Death, Disability or Termination Without Cause. In the event that the Participant's employment with the Company or a Subsidiary terminates prior to the end of the Performance Period due to:

(i) Death;

(ii) Disability; or

(iii) Termination by the Company or a Subsidiary without Cause,

the Participant's Actual Performance Shares will equal the Actual Performance Shares determined under Section 2 multiplied by a fraction, the numerator of which is the number of full calendar months, beginning on the first day of the Performance Period and ending on the date of the Participant's termination of employment, and the denominator of which is 36.

(b) Termination Due to Retirement During First Year of Performance Period. In the event that the Participant's employment with the Company or a Subsidiary terminates prior to the end of the Performance Period due to Retirement prior to the end of the first Year of the Performance Period, the Participant's Actual Performance Shares will be equal to the Actual Performance Shares determined under Section 2, multiplied by a fraction, the numerator of which is the number of full calendar months, beginning on the first day of the Performance Period and ending on the date of the Participant's Retirement, and the denominator of which is 12.

(c) Termination Due to Retirement After the First Year of the Performance Period. In the event the Participant terminates employment with the Company or a Subsidiary during the Performance Period due to Retirement on or after the last date of the First Year of the Performance Period, no adjustment to the Actual Performance Shares shall be made.

(d) Termination of Employment for Other Reasons. In the event that the Participant's employment with the Company or a Subsidiary terminates prior to the end of the Performance Period for any reason other than Death, Disability, Retirement, or Termination by the Company or a Subsidiary without Cause, then Participant's rights to all of the Target Performance Shares granted in this Award will be immediately and irrevocably forfeited upon such termination of employment.

4. Rights of the Participant with Respect to Performance Shares.

(a) No Shareholder Rights. The Performance Shares granted pursuant to this Award do not and will not entitle Participant to any rights of a shareholder of Common Stock, including the right to receive dividends. The rights of the Participant with respect to the Performance Shares will remain forfeitable at all times prior to the end of the Performance Period and as otherwise provided in the Plan. Prior to conversion of Performance Shares into Common Stock, such Performance Shares will represent only an unsecured obligation of the Company.

(b) Conversion of Performance Shares; Issuance of Common Stock. No shares of Common Stock will be issued to Participant prior to the date on which the Performance Shares vest and become Actual Performance Shares under the provisions of Section 2 of this Agreement. Neither this subsection (b) nor any action taken pursuant to or in accordance with this subsection (b) will be construed to create a trust of any kind. After any Performance Shares vest and become Actual Performance Shares and any tax withholding obligations related to such Actual Performance Shares have been satisfied pursuant to Section 8, the Company will, within 90 days thereafter, cause to be issued to the Participant or the Participant's legal representatives, beneficiaries or heirs, as the case may be, a stock certificate or book entry representing the number of shares of Common Stock in payment of such vested whole Actual Performance Shares, unless a valid deferral has been made pursuant to Section 7, in which case such distribution will be made within 60 days after the date to which distribution has been deferred. The value of any fractional Performance Share will be paid in cash at the time certificates are delivered to Participant in payment of the Actual Performance Shares based on the Fair Market Value of a share of Common Stock on the day preceding the date of distribution.

5. Restriction on Transfer.

(a) The Performance Shares and any rights under this Award may not be sold, assigned, transferred, pledged, hypothecated or otherwise disposed of by Participant otherwise than by will or by the laws of descent and distribution, and any such purported sale, assignment, transfer, pledge, hypothecation or other disposition will be void and unenforceable against the Company. Notwithstanding the foregoing, Participant may, in the manner established by the Committee, designate a beneficiary or beneficiaries to exercise the rights of Participant and receive any property distributable with respect to the Performance Shares upon the death of Participant.

(b) No transfer by will or the applicable laws of descent and distribution of any Performance Shares that vest by reason of Participant's death will be effective to bind the Company unless the Committee will have been furnished with written notice of such transfer and a copy of the will or such other evidence as the Committee may deem necessary to establish the validity of the transfer.

6. Adjustments to Performance Shares for Certain Corporate Transactions. Adjustments to Performance Shares will be determined in accordance with this Section 6.

(a) The Committee will make an appropriate and proportionate adjustment to the number of Target Performance Shares granted under this Award if:

(i) The outstanding shares of Common Stock are increased or decreased, as a result of merger, consolidation, sale of all or substantially all of the assets of the Company, reclassification, stock dividend, stock split, reverse stock split with respect to such shares of Common Stock or other securities, or

(ii) Additional shares or new or different shares or other securities are distributed with respect to such shares of Common Stock or other securities or exchanged for a different number or kind of shares or other securities through merger, consolidation, sale of all or substantially all of the assets of the Company, reorganization, recapitalization, reclassification, stock dividend, stock split, reverse stock split or other distribution with respect to such shares of Common Stock or other securities.

(b) The Committee may make an appropriate and proportionate adjustment in the number of Target Performance Shares granted under this Award if the outstanding shares of Common Stock are increased or decreased as a result of a recapitalization or reorganization not included within subsection (a), above.

7. Deferral of Distribution. A Participant may elect to defer the conversion of Performance Shares granted under this Award into Common Stock and the issuance of such Common Stock with respect thereto to a time later than that provided under subsection (b) of Section 4. The Participant must file such election with the Committee at least 12 months prior to the date provided under subsection (b) of Section 4 that such Performance Shares are scheduled to be converted into Common Stock and issued to the Participant. The Participant must specify in the election the date on which the Actual Performance Shares earned and vested under this Agreement will be converted to Common Stock and issued to Participant. The date elected must be at least five (5) years later than the date on which the Actual Performance Shares would have been converted to Common Stock and issued to the Participant under subsection (b) of Section 5.

8. Tax Withholding.

(a) In order to comply with all applicable federal, state, and local tax withholding laws or regulations, the Company may take such action as it deems appropriate to ensure that all applicable federal, state, and local payroll, withholding, income or other taxes, which are the sole and absolute responsibility of Participant, are withheld or collected from Participant.

(b) In accordance with the terms of the Plan, and such rules as may be adopted by the Committee under the Plan, Participant may elect to satisfy Participant's federal, state, and local tax obligations arising from the receipt of, or the lapse of restrictions relating to, the Performance Shares, by any of the following means or by a combination of such means set forth below. If the Participant fails to notify the Company of his or her election, the Company will withhold shares of Common Stock as described in paragraph (ii), below.

(i) Tendering a payment to the Company in the form of cash, check (bank check, certified check or personal check) or money order payable to the Company;

(ii) Authorizing the Company to withhold from the shares of Common Stock otherwise to be delivered to the Participant a number of such shares having a Fair Market Value as of the date that the amount of the tax to be withheld is to be determined (the "Tax Date) less than or equal to the minimum amount of the Company's withholding tax obligation; or

(iii) Delivering to the Company unencumbered shares of Common Stock already owned by Participant having a Fair Market Value, as of the Tax Date, less than or equal to the minimum amount of the Company's withholding tax obligation. Any shares of Common Stock already owned by Participant referred to in this paragraph (iii) must have been owned by Participant for no less than six (6) months prior to the date delivered to the Company if such shares of Common Stock were acquired upon the exercise of an Option or upon the vesting of Restricted Stock or other Restricted Stock Units.

The Company will not deliver any fractional share of Common Stock but will pay, in lieu thereof, will round the number of shares up or down to the nearest number of full shares. Participant's election must be made on or before the Tax Date.

9. Miscellaneous.

(a) Neither this Award Agreement nor the Plan confers on Participant any right with respect to the continuance of employment by the Company or any Subsidiary, nor will there be a limitation in any way on the right of the Company or any Subsidiary by which Participant is employed to terminate his or her employment at any time.

(b) The Participant agrees that this Award and any Actual Performance Shares issued pursuant to the Award shall be subject to forfeiture and adjustment as provided in the “Restatement,” “Solicitation of Employees” and “Engaging in Competition” set out below;

(i) Restatement. In the event of a restatement of the Company’s consolidated financial statements for any interim or annual period (“Restatement”), the Committee may determine that the Award exceeds the amount that would have been awarded or received had the Restatement been known at the time of the original Award or at the time of vesting of any Actual Performance Shares. In the event that the Committee makes such a determination, the Company shall have the right: (i) in the instance of a Participant whose misconduct or violation of a Company policy causes such Restatement (“Cause”), to terminate, require forfeiture of, or adjust any Awards made to Participant and to require the repayment of any gain on any Award or on any Actual Performance Shares, realized within twelve (12) months of the Restatement and; (ii) in the instance where a Participant is an officer subject to Section 16 of the Securities and Exchange Act of 1934, and without regard to whether such Participant caused the Restatement, to adjust any vested or unvested Award made during the period covered by the Restatement to reflect the impact of the Restatement. Both cause and the amount of adjustment and/or repayment shall be determined by the Committee in its sole discretion and its decision shall be final and binding upon the Participant(s).

(ii) Solicitation of Employees. In the event Participant solicits an employee of the Company for employment or other similar relationship with another employer during the Restricted Period, the Committee shall have the discretion to (i) forfeit this Award and/or (ii) forfeit any vested Award for which Actual Performance Shares have not been issued. The occurrence of solicitation and amount of repayment shall be determined by the Committee in its sole discretion.

(iii) Engaging in Competition. In the event Participant or any Affiliate of Participant during the Restricted Period, directly or indirectly, either for Participant or for any other person or entity directly or indirectly engages in Competition with the Company anywhere in the world in which the Company then transacts business or solicit or attempt to solicit any person or entity who is or has been a customer of the Company at any time during the Restricted Period to purchase Competing Products from any person or entity (other than the Company) or a customer, supplier, licensor, licensee or other business relation of the Company at any time during the Restricted Period to cease doing business with the Company, then the Committee will have the right to (i) terminate this Award (ii) to forfeit any vested Award for which Actual Performance Shares have not been issued.

(iv) Acknowledgment. Participant agrees that any violation of this restriction would be highly injurious to the Company and would cause irreparable harm to the Company and also that the territorial, time and scope limitations set forth , are reasonable and are properly required for the protection of the Company and in the event that any such territorial, time or scope limitation is deemed to be unreasonable, by a court of competent jurisdiction, the Company and Participant agree, to the reduction of any or all of said territorial, time or scope limitations to such an area, period or scope as said court shall deem reasonable under the circumstances.

(v) Definitions. The following definitions apply to this Section 9:

"Affiliate" means and includes any person or entity which controls a party, which such party controls or which is under common control with such party.

"Competing Business" means a business which engages or is making plans to engage, in whole or in part, in the manufacturing, marketing, distribution or sale of products which are competitive with any products manufactured, distributed, marketed or sold by the Company during the Restricted Period.

"Competing Products" means products manufactured by a Competing Business.

"Control" means the power, direct or indirect, to direct or cause the direction of the management and policies of a person or entity through voting securities, contract or otherwise.

"Restricted Period" means the period beginning on the date of the Participant's employment with the Company and ending on the Last date of the Performance Period after the Participant's termination of employment.

(c) The Company will not be required to deliver any shares of Common Stock upon vesting of any Actual Performance Shares until the requirements of any federal or state securities laws, rules or regulations or other laws or rules (including the rules of any securities exchange) as may be determined by the Company to be applicable are satisfied.

(d) An original record of this Award and of the Participant's acceptance and acknowledgment will be held on file by the Company. This Agreement and the Participant's acknowledgment may be made either paper or electronic format as specified by the Company. To the extent there is any conflict between the terms contained in this
Agreement and the terms contained in the original held by the Company, the terms of the original held by the Company will control.

HERMAN MILLER, INC.

By ______________

Its ____________

ACCEPTANCE AND ACKNOWLEDGEMENT

I accept the Award described herein and in the Plan, acknowledge receipt of a copy of this Agreement and the Plan Prospectus, and acknowledge that I have read them carefully and that I fully understand their contents.

PARTICIPANT

Dated __ ______________

TSR Award 2013 final

HERMAN MILLER, INC. 2011 LONG-TERM INCENTIVE PLAN
EBITDA PERFORMANCE SHARE UNIT AWARD

This certifies that Herman Miller, Inc. (the "Company") has on ____________ (the "Award Date"), granted to ___________ (the "Participant") an award (the "Award") of ______________ Performance Share Units (the "Target Performance Shares") pursuant to and under the Herman Miller, Inc. 2011 Long-Term Incentive Plan (the "Plan") and subject to the terms set forth in this document. A copy of the Plan Prospectus has been delivered to the Participant and a copy of the Plan is available from the Company on request. The Plan is incorporated into this Award by reference, and in the event of any conflict between the terms of the Plan and this Award, the terms of the Plan will govern. Any terms not defined herein will have the meaning set forth in the Plan.

1. Definitions.

(a) "Actual Performance Shares" means the number of Performance Shares determined in accordance with subsection (b) (c) or (d) of Section 2 and payable to the Participant under Section 3 of this Award.

(b) "Average Herman Miller Value Added" means the sum of the Company's Value Added for each Year of the Performance Period divided by 3.

(c) “Average Capital” means the sum of the Company’s capital at the end of each month during a Plan Year divided by 12.

(d) "Award Agreement" means the terms and conditions of the Award set forth in this agreement.

(e) “Capital Charge” means the Company’s Average Capital for the Plan Year multiplied by the Cost of Capital

(f) "Common Stock" means the Company's $.20 par value per share common stock.

(g) “Cost of Capital” means the Company’s weighted cost of equity plus its weighted cost of debt, expressed as a percentage, as determined by the Committee in a manner consistent with the Manual.

(h) "EBITDA" means the Company's earnings calculated before charges for interest, taxes, depreciation and amortization as determined by the Committee in a manner consistent with the Manual.

(i) “Herman Miller Value Added” means the value added of the Company determined each Plan Year by deducting the Company’s Capital Charge from EBITDA, as determined by the Committee in a manner consistent with the terms of the Manual.

(j) "Performance Period" means the period of three (3) consecutive Years beginning with the Year of the Award Date or in the event of a Shortfall, the Alternate Performance Period, if any approved by the Committee or in the event of a Change in Control, the Adjusted Performance Period provided in Section 2(d)(ii).

(k) "Performance Share" means the right to receive one (1) share of Common Stock subject to certain restrictions and on the terms and conditions contained in this Award and the Plan.

(l) "Retirement" means retirement under the Company's qualified retirement plans.

(m) “Target Herman Miller Value Added” means the target amount of Herman Miller Value Added for any Year which is sufficient to entitle the Participant to the target number of Performance Shares under this Award.

(n) “Vesting Period” means the period of thirty-six (36) consecutive months after the Award Date, (or the Alternate Performance Period in the event of a Change in Control) or in the event of a Shortfall, the period of sixty (60) consecutive months after the Award Date, if the Committee approves the use of an Alternate Performance Period.

(o) "Year" means the fiscal year of the Company.

2. Determination of Actual Performance Shares. The Actual Performance Shares in which the Participant will be eligible to vest will be as determined under this Section 2.

(a) Beginning of the Year Determinations. Within 90 days of the beginning of each Year, the Committee will establish the EBITDA, Cost of Capital and the Target Herman Miller Value Added for each Year of the Performance Period. If the Committee determines that vesting of Actual Performance Shares will be based in whole or in part upon the Herman Miller Value Added of any unit or subsidiary, then the Committee will also establish the EBITDA, Cost of Capital and Target Herman Miller Value Added for such units or subsidiaries.

(b) Year-End Determinations. As of the end of each Year the following determinations will be made consistent with the Manual;

(i) Determination of EBITDA and Capital Charge. Within ninety (90) days of the end of each Year of the Performance Period, the Committee will determine the EBITDA and Capital Charge for the just ended Year.

(ii) Determination of Herman Miller Value Added. Within ninety (90) days of the end of each Year and at the end of the Performance Period, the Committee will determine the amount of Herman Miller Value Added for each year and the average for any Performance Period.

(iii) Calculation of Actual Performance Shares. The Committee, within ninety (90) days after the end of the Performance Period, will determine the number of Actual Performance Shares in which the Participant will be eligible to vest. Except as provided in Sections (c) (d) or (e) below, the number of Actual Performance Shares which will be eligible to vest will be determined on a linear basis according to the following;

(A) if the Average Herman Miller Value Added is equal to or greater than $172 million, then 200% of the Target Performance Shares will vest;

(B) if the Average Herman Miller Value Added is equal to $147 million (the Target Herman Miller Value Added) then 100% of the Target Performance Shares will vest;

(C) If the Average Herman Miller Value Added is equal to $130.4 million the 34% of the Target Performance Shares will Vest, and

(D) if The Average Herman Miller Value Added is less than $130.4 million then 0% of the Target Performance Shares will vest.

(c) Shortfall. If the calculation under Section 2(b)(iii) above would result in less than 34% of the number of Target Performance Shares being eligible to vest, then a Shortfall will exist. In the event of a Shortfall, no Actual Performance Shares will vest or be issued unless the Committee authorizes the use of the Alternate Performance Period described in Section d below.

(d) Alternate Performance Period in the Event of a Shortfall. If a Shortfall occurs, the Committee, in its sole discretion, may elect to determine the Target Performance Shares based upon the Alternate Performance Period. If the Committee elects to exercise that discretion, (i) the Alternate Performance Period shall be the ' three (3) consecutive Years beginning with the first day of the Company's 2016 Year and (ii) the Actual Performance Shares shall be equal to 34% of the Target Performance Shares if Average Herman Miller Value Added equals or exceeds 75% of the Target Herman Miller Value Added during the Alternate Performance Period.

(e) Calculation of Actual Performance Shares after a Change in Control. If a Change in Control occurs, the Committee will determine the Participant's Actual Performance Shares in accordance with Section 2(a), subject to the following:

(i) The Committee will adjust the EBITDA for the Year in which the Change in Control occurs by multiplying the EBITDA actually achieved for that Year by a fraction, the numerator of which is the number of days in the period beginning of the first day of the Year and ending on the day prior to the effective date of the Change in Control, and the denominator of which is 365.

(ii) The Performance Period will end (the "Adjusted Performance Period") on the effective date of the Change in Control. The Committee will determine the Average EBITDA by adding the EBITDA for each Year of the Adjusted Performance Period and dividing the sum by the number of whole or partial Years in the Adjusted Performance Period.

3. Adjustments to Target Performance Shares.

(a) In the event that the Participant's employment with the Company or a Subsidiary terminates prior to the end of the Performance Period due to:

(i) Death;

(ii) Disability; or

(iii) Termination of Employment by the Company or a Subsidiary without Cause,

then the Participant's Target Performance Shares will be adjusted by multiplying the Participant's Target Performance Shares granted in this Award by a fraction, the numerator of which is the number of full calendar months, beginning on the first day of the Year of the Award Date and ending on the date on which the event described in Section 3(a) occurs, and the denominator of which is 36.

(b) In the event that the Participant's employment with the Company or a Subsidiary terminates prior to the end of the Performance Period due to Retirement, the Participant's Target Performance Shares will be adjusted as follows:

(i) If the Participant's Retirement occurs during the first Year of the Performance Period, the Participant's Target Performance Shares will be adjusted by multiplying the Participant's Target Performance Shares granted in this Award by a fraction, the numerator of which is the number of full calendar months, beginning on the first day of the Year of the Award Date and ending on the date of the Participant's Retirement, and the denominator of which is 12; and

(ii) No adjustment to the Participant's Target Performance Shares will be made if the Participant's Retirement occurs during the second or third Year of the Performance Period or during the Alternate Performance Period.

4. Vesting.

(a) Except as provided in Section 3 and 10 of this Award Agreement, and subject to the terms and conditions of this Award Agreement and the Plan, (i) the Participant's Actual Performance Shares will vest and become non-forfeitable at the expiration of the Vesting Period, if the Participant remains continuously employed by the Company or a Subsidiary through the last day of the Vesting Period; and (ii) if' Participant ceases to be employed by the Company or a Subsidiary through the last day of the Vesting Period, then Participant's rights to all of the Target Performance Shares granted in this Award will be immediately and irrevocably forfeited.

(b) Notwithstanding the provisions of Section 4(a) above, the Participant's Actual Performance Shares will vest and become non-forfeitable, except for reasons described in Section 10(b), at the expiration of the

Vesting Period, in the event that the Participant's employment with the Company or a Subsidiary terminates prior to the end of the Vesting Period due to any of the following:

(i) Retirement;

(ii) Death;

(iii) Disability; or

(iv) Termination of Employment by the Company or a Subsidiary without Cause.

(c) For purposes of this Section 4, a Participant who begins an approved leave of absence from the Company or a Subsidiary after the Award Date and who returns to employment with the Company or a Subsidiary prior to the last day of the Vesting Period or prior to any of the events described in Section 4(b), above, following the leave of absence, will be considered to be continuously employed during the leave of absence.

(d) Notwithstanding the provisions of Section 4(a), above, the Participant's Actual Performance Shares will vest and become non-forfeitable upon the effective date of a Change in Control.

5. Rights of the Participant with Respect to Performance Shares.

(a) No Shareholder Rights. The Performance Shares granted pursuant to this Award as provided herein are a contingent right to receive Common Stock in the future, are not issued shares of Common Stock and do not and will not entitle Participant to any rights of a shareholder of Common Stock, including the right to vote or receive dividends. The rights of the Participant with respect to the Performance Shares will remain forfeitable at all times prior to the end of the Performance Period as provided in this Award Agreement and the Plan. Prior to conversion of Performance Shares into Common Stock, such Performance Shares will represent only an unsecured obligation of the Company.

(b) Conversion of Performance Shares; Issuance of Common Stock. No shares of Common Stock will be issued to Participant prior to the date on which the Performance Shares vest and the restrictions with respect to the Performance Shares lapse. Neither this Section 5(b) nor any action taken pursuant to or in accordance with this Section 5(b) will be construed to create a trust of any kind. After any Performance Shares vest and any tax withholding obligations related to such Performance Shares have been satisfied pursuant to Section 9, the Company will, within 60 days thereafter, cause to be issued to the Participant or the Participant's legal representatives, beneficiaries or heirs, as the case may be, a stock certificate or book entry representing the number of shares of Common Stock in payment of such vested whole Performance Shares, unless a valid deferral has been made pursuant to Section 8, in which case such distribution will be made within 60 days after the date to which distribution has been deferred. The value of any fractional Performance Share will be paid in cash at the time certificates are delivered to Participant in payment of the Performance Shares based on the Fair Market Value of a share of Common Stock on the day preceding the date of distribution.

6. Restriction on Transfer.

(a) The Performance Shares and any rights under this Award may not be sold, assigned, transferred, pledged, hypothecated or otherwise disposed of by Participant otherwise than by will or by the laws of descent and distribution, and any such purported sale, assignment, transfer, pledge, hypothecation or other disposition will be void and unenforceable against the Company. In additional, during any Restricted Period no shares of Common Stock issued pursuant to this Award may be sold, assigned, transferred, pledged, hypothecated or otherwise disposed of by Participant. Notwithstanding the foregoing, Participant may, in the manner established by the Committee, designate a beneficiary or beneficiaries to exercise the rights of Participant and receive any property distributable with respect to the Performance Shares upon the death of Participant.

(b) No transfer by will or the applicable laws of descent and distribution of any Performance Shares that vest by reason of Participant's death will be effective to bind the Company unless the Committee will have been furnished with written notice of such transfer and a copy of the will and/or such other evidence as the Committee may deem necessary to establish the validity of the transfer.

7. Adjustments to Performance Shares for Certain Corporate Transactions. Adjustments to Performance Shares will be determined in accordance with this Section 7.

(a) The Committee will make an appropriate and proportionate adjustment to the number of Target Performance Shares granted under this Award if:

(i) The outstanding shares of Common Stock are increased or decreased, as a result of merger, consolidation, sale of all or substantially all of the assets of the Company, reclassification, stock dividend, stock split, reverse stock split with respect to such shares of Common Stock or other securities, or

(ii) Additional shares or new or different shares or other securities are distributed with respect to such shares of Common Stock or other securities or exchanged for a different number or kind of shares or other securities through merger, consolidation, sale of all or substantially all of the assets of the Company, reorganization, recapitalization, reclassification, stock dividend, stock split, reverse stock split or other distribution with respect to such shares of Common Stock or other securities.

(b) The Committee may make an appropriate and proportionate adjustment in the number of Target Performance Shares granted under this Award if the outstanding shares of Common Stock are increased or decreased as a result of a recapitalization or reorganization not included within Section 7(a) above.

8. Deferral of Distribution. A Participant may elect to defer the conversion of Performance Shares granted under this Award into Common Stock and the issuance of such Common Stock with respect thereto to a time later than that provided under Section 5(b). The Participant must file such election with the Committee at least 12 months prior to the date provided under Section 5(b) that such Performance Shares are scheduled to be converted into Common Stock and issued to the Participant. The Participant must specify in the election the date on which the Performance Shares granted under this Award will be converted to Common Stock and issued to Participant. The date elected must be at least five (5) years later than the date on which the Performance Shares would have been converted to Common Stock and issued to the Participant under Section 5.

9. Tax Withholding.

(a) In order to comply with all applicable federal, state, and local tax withholding laws or regulations, the Company may take such action as it deems appropriate to ensure that all applicable federal, state, and local payroll, withholding, income or other taxes, which are the sole and absolute responsibility of Participant are withheld or collected from Participant.

(b) In accordance with the terms of the Plan, and such rules as may be adopted by the Committee under the Plan, Participant may elect to satisfy Participant's federal, state, and local tax obligations and the Company's withholding obligation arising from the receipt of, or the lapse of restrictions relating to, the Performance Shares, by any of the following means or by a combination of such means set forth below. If the Participant fails to notify the Company of his or her election before the sixtieth (60th) day following the last day of the Performance Period, the Company will withhold shares of Common Stock as described in Section (ii), below.

(i) Tendering a payment to the Company in the form of cash, check (bank check, certified check or personal check) or money order payable to the Company;

(ii) Authorizing the Company to withhold from the shares of Common Stock otherwise to be delivered to the Participant a number of such shares having a Fair Market Value as of the date that the amount of the tax to be withheld is to be determined (the "Tax Date) less than or equal to the minimum amount of the Company's withholding tax obligation; or

(iii) Delivering to the Company unencumbered shares of Common Stock already owned by Participant having a Fair Market Value, as of the Tax Date, less than or equal to the minimum amount of the Company's withholding tax obligation. Any shares of Common Stock already owned by Participant referred to in this Section (iii) must have been owned by Participant for no less than six (6) months prior to the date delivered to the Company if such shares of Common Stock were acquired upon the exercise of an Option or upon the vesting of Restricted Stock or other Restricted Stock units.

The Company will not deliver any fractional share of Common Stock but will round the number of shares issued up or down to the nearest number of full shares. Participant's election must be made on or before the Tax Date.

10. Miscellaneous.

(a) Neither this Award nor the Plan confers on Participant any right with respect to the continuance of employment by the Company or any Subsidiary, nor will there be a limitation in any way on the right of the Company or any Subsidiary by which Participant is employed to terminate his or her employment at any time.

(b) The Participant agrees that, this Award and any Performance Shares and shares of Common Stock issuable pursuant to this Award Agreement shall be subject to forfeiture and adjustment as provided in the "Restatement," "Solicitation of Employees" and "Engaging in Competition" set out below;

(i) Restatement. In the event of a restatement of the Company's consolidated financial statements for any interim or annual period ("Restatement"), the Committee may determine that the Award exceeds the amount that would have been awarded or received had the Restatement been known at the time of the original Award or at the time of vesting of any Performance Shares. In the event that the Committee makes such a determination, the Company shall have the right: (i) in the instance of a Participant whose misconduct or violation of a Company policy causes such Restatement ("Cause"), to terminate, require forfeiture of, or adjust any Awards made to Participant and to require the repayment of any Actual Performance Shares and any Award or on any Actual Performance Shares, realized within twelve (12) months of the Restatement and; (ii) in the instance where a Participant is an officer subject to Section 16 of the Securities and Exchange Act of 1934, and without regard to whether such Participant caused the Restatement, to adjust any vested or unvested Award made during the period covered by the Restatement to reflect the impact of the Restatement. Both the cause and the amount of adjustment and/or repayment shall be determined by the Committee in its sole discretion and its decision shall be final and binding upon the Participant(s).

(ii) Solicitation of Employees. In the event Participant solicits an employee of the Company for employment or other similar relationship with another employer during the Restricted Period, the Committee shall have the discretion to (i) forfeit this Award and/or (ii) forfeit any vested Award for which Actual Performance Shares have not been issued and/or (iii) to require repayment or return of any Actual Performance Shares. The occurrence of solicitation and amount of repayment shall be determined by the Committee in its sole discretion.

(iii) Engaging in Competition. In the event Participant or any [Affiliate] of Participant during the Restricted Period, directly or indirectly, either for Participant or for any other person or entity directly or indirectly engages in Competition with the Company anywhere in the world in which the Company then transacts business or solicit or attempt to solicit any person or entity who is or has been either a customer of the Company at any time during the Restricted Period to purchase Competing Products from any person or entity (other than the Company) or a customer, supplier, licensor, licensee or other business relation of the Company at any time during the Restricted Period to cease doing business with the Company, then the Committee will have the right to (i) terminate this Award (ii) to forfeit any vested Award for which Actual Performance Shares have not been issued and/or (iii) to require repayment or return of any Actual Performance Shares.

(iv) Participant agrees that any violation of Section 10(b)(ii) and/or (iii) would be highly injurious to the Company and would cause irreparable harm to the Company and also that the territorial, time and scope limitations set forth in Section 10(b)(ii) and (iii), are reasonable and are properly required for the protection of the Company and in the event that any such territorial, time or scope limitation is deemed to be unreasonable, by a court of competent jurisdiction, the Company and Participant agree, to the reduction of any or all of said territorial, time or scope limitations to such an area, period or scope as said court shall deem reasonable under the circumstances.

(v) The following definitions apply to this Section 10:

"Affiliate" means and includes any person or entity which controls a party, which such party controls or which is under common control with such party.

"Competing Business" means a business which engages or is making plans to engage, in whole or in part, in the manufacturing, marketing, distribution or sale of products which are competitive with any products manufactured, distributed, marketed or sold by the Company during the Restricted Period.

"Competing Products" means products manufactured by a Competing Business.

"Control" means the power, direct or indirect, to direct or cause the direction of the management and policies of a person or entity through voting securities, contract or otherwise.

"Restricted Period" means the period of the Participant's employment with the Company, the balance if any of the Performance Period after the Participant's termination of employment and a period of two consecutive years after the Employee’s termination of employment due to Retirement.

(c) The Company will not be required to deliver any shares of Common Stock upon vesting of any Performance Shares until the requirements of any federal or state securities laws, rules or regulations or other laws or rules (including the rules of any securities exchange) as may be determined by the Company to be applicable are satisfied.

(d) An original record of this Award Agreement and of the Participant's acceptance and acknowledgment will be held on file by the Company. This Award Agreement and the Participant's acknowledgment may be made either paper or electronic format as specified by the Company. To the extent there is any conflict between the terms contained in this Award Agreement and the terms contained in the original held by the Company, the terms of the original held by the Company will control.

(e) The Committee shall have full and exclusive discretionary power to make such adjustments and interpretations of this Award and the definition of EBITDA as it may deem necessary and proper. Such adjustments or interpretations shall be binding on the Participant.

11. <u>Section 409A Compliance.</u> To the extent applicable, it is intended that this Award Agreement comply with the provisions of Section 409A of the Internal Revenue Code ("Section 409A"). This Award Agreement will be administered and interpreted in a manner consistent with this intent, and any provision that would cause the Award Agreement to fail to satisfy Section 409A will have no force and effect until amended to comply therewith (which amendment may be retroactive to the extent permitted by Section 409A). If any payments under this Award Agreement constitute nonqualified deferred compensation subject to the requirements of Section 409A and are payable upon a termination of the Participant's employment, then all such payments shall

be made only upon a "separation from service" within the meaning of Section 409A, and for purposes of determining the timing of such payments, Participant's termination shall not be considered to occur until he or she has incurred such a separation from service.

HERMAN MILLER, INC.

By _______________

Its _____________

ACCEPTANCE AND ACKNOWLEDGEMENT

I accept the Award described herein and in the Plan, acknowledge receipt of a copy of this Award Agreement and the Plan Prospectus, and acknowledge that I have read them carefully and that I fully understand their contents.

PARTICIPANT

Dated __ _______________

PSU EBITDA 2013 final

HERMAN MILLER, INC.

OFFICERS' SUPPLEMENTAL RETIREMENT INCOME PLAN

(Effective March 15, 1983)

(As Amended January 21, 1986 and January 19, 1988

and Restated as of March 15, 1988)

HERMAN MILLER, INC,

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(As Amended January 21, 1986 and January 19, 1988

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I. Purpose

Herman Miller, Inc. has adopted this Officers’ Supplemental Retirement Income Plan for a select group of officers in order to:

A. Increase the overall effectiveness of the Company's executive compensation program so as to attract, retain and motivate qualified senior management personnel; and

B. Provide benefits that are consistent with the particular needs and characteristics of senior management personnel.

II. Definitions

When used herein, the following words shall have the meanings below unless the context clearly indicates otherwise.

A. Attained Compensation means either of the following:

1. For officers who first become Participants on or after January 21, 1986, Attained Compensation means the average of the highest annual Total Compensation of such a Participant for any five complete calendar years of Credited Service for which the Participant is directly compensated by the Company out of the last ten complete calendar years of such Credited Service prior to his termination of employment with the Company.

2. For all other Participants, Attained Compensation means either:

(a) The highest annual Total Compensation of a Participant for one complete calendar year of Credited Service for which the Participant is directly compensated by the Company out of the last three complete calendar years of Credited Service prior to his termination of employment with the Company, or

(b) The amount defined in subparagraph 1 above, whichever the Participant shall elect,

provided that only Participants who were employed by the Company on January 20, 1986 are entitled to make such election and, provided further, that such election shall be in writing, signed by the Participant, and filed with the Company on or before May 31, 1986. If Participant does not file such an election on or before such date, his or her Attained Compensation shall be as defined in subparagraph (a) above.

B. Basic Retirement Plan means the Herman Miller, Inc. Retirement Income Plan, as amended from time to time.

C. Basic Retirement Plan Benefit means the total annual benefit payable or available immediately upon Retirement under the Basic Retirement Plan computed under the provisions of such plan and described as the "Basic Retirement Income," ignoring any adjustment in the benefit for any optional form of payment.

D. Beneficiary shall have the same meaning as the term does under the Basic Retirement Plan,

E. Board of Directors or Board means the Board of Directors of Herman Miller, Inc. or of any successor corporation.

F. Committee means an Administrative Committee of three or more members who are appointed by the Board of Directors of the Company for the purpose of administering this Plan. A majority of the members of the Committee shall not be eligible to participate in the Plan. At the effective date of this Officers' Supplemental Retirement Income Plan, this committee shall be composed of the same members as the Executive Compensation Committee of the Board of Directors.

G. Company means Herman Miller Inc. or any successor corporation but does not include any subsidiary companies or any affiliate of Herman Miller, Inc.

H. Credited Service means years and completed full months of service with the Company defined as "Credited Service" in the Basic Retirement Plan.

I. Participant means any employee or former employee who meets or has met the eligibility requirements of Article III.

J. Basic Supplemental Plan Benefit means the annual benefit payable in accordance with this Officers' Supplemental Retirement Income Plan.

K. Total Compensation means the participant's salary or wages and any other remuneration which constitutes wages subject to tax under Section 310l(a) of the Internal Revenue Code or would be subject to such tax but for (1) the dollar limitations set forth in Section 3121(a)of the Internal Revenue Code; (2)the provisions of Section 40l(k)of the Internal Revenue Code, or (3) deferral of payment under any nonqualified plan of deferred compensation other than this Officers' Supplemental Retirement Income Plan established by the Company.

L. Retirement means that time at and after which a Participant begins to receive benefits payable under the Basic Retirement Plan.

III. Eligibility to Participate

Each of the following officers of the Company shall be a Participant in the Plan:

(a) Chairman, President, Treasurer and any Vice President who presently has, or hereafter achieves, at least 60 consecutive months of employment in any such officer capacity, and presently has, or hereafter achieves, at least ten years of Credited Service with the Company and who is specifically designated by the Board of Directors as a Participant, and

(b) Each such former officer of the Company who, prior to March 15, 1983, was employed in any such officer capacity for 60 consecutive months of employment and had at least ten years of Credited Service with the Company prior to termination of his employment and who is specifically designated by the Board of Directors as a Participant.

IV. Plan Benefits

A. Computation of Basic Supplemental Benefit

The Basic Supplemental Plan Benefit shall be computed by subtracting the Basic Retirement Plan Benefit from an amount determined by applying the following percentage to the Participant's Attained Compensation. The percentage to be so applied shall be equal to the sum of the following percentages: (1) 2.0% for each year of Credited Service and .167% for each additional month of Credited Service to age 55, (2) 3.0% for each year of Credited Service and .250% for each additional month of Credited Service after attaining age 55 to age 60, and (3) 2.0% for each year of Credited Service and .167% for each additional month of Credited Service after attaining age 60 to age 65; provided, however, that in no event shall the percentage of a Participant's Attained Compensation from which his or her Basic Retirement Plan Benefit is subtracted exceed the percentages set forth below at the Retirement commencement ages set forth opposite such percentages:

Commencement of Retirement at Attained Age of	Maximum Percent of Attained Compensation
55	50
56	53
57	56
58	59
59	62
60	65
61	67
62	69
63	71
64	73
65 or after	75

B. Method and Amount of Payment

1. A Participant’s benefits under the Plan shall commence and shall terminate at the same time and be paid in the same manner as his or her benefits are paid under the Basic Retirement Plan and shall be subject to actuarial reductions relating to the form of payment (but not as to early Retirement) on the same basis as described in the Basic Retirement Plan depending upon the optional form of payment selected by the Participant.

2. Notwithstanding the foregoing, at the written request of any Participant, the Committee, in its sole and absolute discretion, may determine to pay to a Participant at or after his or her Retirement, as a partial payment of his or her Basic Supplemental Plan Benefit, a lump sum amount in cash equal to one-half the total benefits payable to the Participant under the Plan, actuarially computed, discounted to its present value as of the date of payment, using such actuarial assumptions as are, at that date, employed in computing actuarially equivalent benefits under the Basic Retirement Plan. A Participant's request for such lump sum payment may be made at any time before or after Retirement. Requests made before Retirement shall apply to the total benefits payable to the Participant beginning as of the date of the Participant's Retirement, actuarially computed and discounted as provided above. Requests made after Retirement shall apply to the total benefits which remain payable to the Participant thereafter, actuarially computed and discounted as provided above.

If the Committee, in its discretion, determines to make the lump sum payment as requested by the Participant, if the Participant is then retired, the payment shall be made by the Company not later than thirty (30) days after the date of the Committee's determination; if the Participant is not then retired, payment shall be made within thirty (30) days after the date of the Participant's Retirement. Each determination by the Committee to make or not to make a lump sum payment requested by a Participant shall be final and binding upon the Participant and the Company, provided that if the Committee, in its discretion, determines not to make the lump sum payment as requested, the Committee, in its discretion, may, but shall not be required to, receive and act on similar requests subsequently made by the Participant to the Committee.

C. Death Prior to Retirement

In the event a Participant's employment with the Company is terminated by reason of his or her death and such Participant is survived by a spouse to whom he or she is then and has been married for at least 12 months, the surviving spouse of such Participant shall be entitled to a minimum benefit under this Officers' Supplemental Retirement Income Plan equal to $2,000 per month, less the amount of any monthly benefit payable to such surviving spouse under the Basic Retirement Plan (the "Minimum

Death Benefit"). The Minimum Death Benefit shall commence when such surviving spouse reaches age 55 and shall continue for his or her lifetime. A surviving spouse entitled to the Minimum Death Benefit shall have the right to elect that such benefit commence before he or she attains age 55, but in that event the Minimum Death Benefit shall be reduced as is necessary, based upon actuarial formulae, in order to reflect the increased number of monthly payments which may be paid as a result of payments commencing before age 55 over the number of monthly payments which may be made, had payments not commenced until age 55.

V. Forfeitures of Benefits

Notwithstanding any other provision of this Officers' Supplemental Retirement Income Plan, neither a Participant nor his or her spouse nor any other Beneficiary of the Participant shall receive any benefits hereunder if:

A. The Participant is dismissed from employment with the Company because of his or her personal felonious conduct, unless the Participant acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interest of the Company and had no reasonable cause to believe his or her conduct was unlawful.

B. The Participant engages in any activity after his or her employment with the Company terminates which is determined by the Committee to be in competition with the Company or any of its subsidiaries, unless (l) prior to engaging in such activity, the Participant obtains the written consent of the Committee, or (2) after the effective date of this Plan a person, corporation, or other entity or affiliated group acquires, whether by purchase, merger, consolidation or otherwise, a majority of the outstanding voting shares of the Company or all or substantially all of the assets of the Company; or

C. After the effective date of this Plan, the Participant enters into a separate employment contract with the Company or any of its subsidiaries or other affiliates following his or her Retirement date; or

D. The Participant during his or her Retirement fails, for reasons other than death or physical or mental disability, to be available for consultation at the Company's direction for up to 15 hours per month without additional compensation (excluding reimbursement of approved expenses).

Termination of a Participant's employment with the Company for any reason prior to commencement of his or her Retirement shall not, in and of itself, result in any forfeiture of benefits under this Officers' Supplemental Retirement Plan.

VI. Administration and Claims

The Committee will decide all questions regarding eligibility for benefits hereunder and the amount of such benefits. All decisions of the Committee will be conclusive and binding on all parties.

VII. Provision of Benefits

This officers' Supplemental Retirement Income Plan will be unfunded. Benefits will be paid only from the general assets of the Company. A Participant's, spouse's or Beneficiary's rights to benefits hereunder shall be only those of an unsecured, general creditor of the Company.

VIII. Government Regulations

It is intended that this Officers' Supplemental Retirement Income Plan will comply with all applicable laws and governmental regulations and the Company shall not be obligated to perform an obligation hereunder in any case where, in the opinion of the Company's counsel, such performance would result in violation of any law or regulation.

IX. Nonassignment

The right to benefits hereunder shall be not assignable and neither the Participant, nor a spouse, nor any designated Beneficiary shall be entitled to have such payments commuted or made otherwise than in accordance with the provisions of this Officers' Supplemental Retirement Income Plan.

X. Amendment or Discontinuance

The Company reserves the right to amend or discontinue this Officer’s Supplemental Retirement Income Plan at any time; provided, however, that no amendment shall operate to deprive any Participant of any right or benefit under this plan. If the company should discontinue this Officer’s Supplemental retirement Income Plan, the total benefit which, but for such discontinuance, would have been paid under the Plan to each person who is at the time of such discontinuance a Participant or who is at the time of such discontinuance receiving or entitled to receive benefits under this Plan shall be actuarially computed and the amounts thus calculated shall be discounted to their present values at the time of such discontinuance using such actuarial assumptions as are, at that date, employed in computing actuarially equivalent benefits under the Basic Retirement Plan. The discounted values thus determined shall be multiplied by two and the resulting amounts shall be immediately payable to the Participant, his or her surviving spouse or other Beneficiary, as the case may be. For purposes of computing future benefits for all non-retired, living Participants, it will be assumed as follows: (1) that all Participants under age 55 would have retired at age 55, without, however, adjusting their actual attained ages, years of Credited Service or Attained Compensation, and that such Participants are entitled to the Basic Retirement Plan Benefit payable on Retirement at age 55 irrespective of any optional form of payment election which may have been made under the Basic Retirement Plan; and (2) that all Participants, who are 55 years of age or older, retired at the time of discontinuance of the Plan at their then attained ages with their then Credited Service and their then Attained Compensation records and are entitled to the Basic Retirement Plan Benefit payable on Retirement at such time irrespective of any optional form of payment election which may have been made under the Basic Retirement Plan. For purposes of computing future benefits with respect to all Participants, surviving spouses or other Beneficiaries, as the case may be, receiving benefits under this Plan immediately prior to the discontinuance of this Plan, the computation shall be made based upon the actual amount and form of payment in effect for each such person.

An amendment to this Officers' Supplemental Retirement Income Plan which excludes any officers of the Company who are not Participants as of the date of such amendment from thereafter becoming Participants shall not be deemed a discontinuance of this Plan.

XI. Contractual Right to Benefits; Enforcement

This Plan establishes a contract between the Company and each Participant in the Plan and vests in each Participant and each Beneficiary a contractual right to the benefits to which he or she is or may become entitled hereunder. Each Participant and each Beneficiary shall have the right to enforce payment by the Company of any and all benefits to which such Participant or Beneficiary is or may become entitled under this Plan. The Company shall pay or reimburse each Participant or Beneficiary for all legal fees, costs of litigation and other expenses incurred by or on behalf of the Participant or the Beneficiary as a result of the Company's neglect or refusal to pay any benefits to which the Participant or a Beneficiary becomes entitled under this Plan, or as a result of the Company's contesting the validity, enforceability or interpretation of the Plan.

XII. Effective Date and Termination of Prior Plan

This Plan which became effective as of March 15, 1983, superseded and replaced the Company's Officers' Supplemental Retirement Income Plan dated November 17, 1981. This Plan, as amended on January 21, 1986 and January 19, 1988, was restated in its entirety as of March 15, 1988, as directed by resolution adopted by the Board of Directors of the Company.

Executed this 15th day of March, 1988.

Herman Miller, Inc.

HERMAN MILLER, INC.

DIRECTORS', VICE-PRESIDENTS' AND EXECUTIVE VICE-PRESIDENTS' SALARY CONTINUATION PLAN
(Revised March, 25 2008)

This Salary Continuation Plan applies to any director, vice-president or executive vice-president (or employee with a functionally equivalent title whose participation is confirmed in their Annual Executive Compensation Summary) of Herman Miller, Inc., ("Company") whose employment is terminated by the Company after June 1, 2007. The individual's eligibility and benefits under this Plan will be determined as follows:

1. <u>Base Salary</u>

Base salary, as used herein, means the individual's base salary (as stated in his/her annual Compensation Summary), which excludes Executive and/or Sales Incentive, equity awards and other fringe benefits.

2. <u>Salary Continuation</u>

Subject to the limitations of paragraph 3, an individual whose employment is terminated by the Company shall be paid his/her base salary for a period of six months (6) months, twelve (12) months or eighteen (18) months after termination of employment as specified in the individual's annual Compensation Summary, except that :

a. No payments will be made unless the individual has signed and returned the Termination and Mutual Release Agreement and ADEA Waiver (if applicable) within the required time period and without revocation.

b. Except as prohibited by law, no payments will be made after the date on which the individual accepts employment with, becomes a consultant to, or affiliates with a competitor of the Company, engages in competition in any way with the Company or any of its Subsidiaries or if it is determined that the individual has taken action contrary to the Company's interests. The right and authority to (1) determine whether or not the individual's new employer (or client) is a competitor and (2) whether or not the individual has taken action contrary to the Company's interests shall be vested solely and wholly with the Company's President and Chief Executive Officer, and his/her decision shall be final and binding on the individual.

c. Except as prohibited by law, no payments will be made after the date on which the individual solicits another Company employee(s) for employment or other similar relationship. The right and authority to determine whether of not the individual has engaged in solicitation shall be vested solely and wholly with the Company's President and Chief Executive Officer and his/her decision shall be finding and binding on the individual.

d. Executive must be employed in an executive role for two years to be eligible for the full amount of salary continuation as indicated above. If the termination occurs prior to completing the first year of service, Executive is entitled to half the amount. If the termination occurs prior to completing the 2^{nd} year of service they receive two-thirds of the amount.

e. In the event Executive is promoted from a non-executive role from within HMI, and they are terminated prior to completing the two year period, they will receive the greater of the severance amount they would have been entitled to under the applicable policy for non-executive employees or the executive Salary Continuation amount.

3. <u>Ineligible Terminations</u>

No benefits will be paid to any employee:

a. Whose employment terminates, voluntarily or involuntarily, on account of his/her malfeasance. The right and authority to determine whether a corporate officer shall be eligible or ineligible for benefits under this subparagraph shall be vested solely and wholly with the Company’s President and Chief Executive Officer. This decision shall be final and binding on the individual.

b. Who voluntarily terminates his/her employment.

HERMAN MILLER, INC.

By ____________
James E. Christenson
Senior Vice President, Legal Services, and Secretary

THE HERMAN MILLER, INC.

EXECUTIVE EQUALIZATION RETIREMENT PLAN

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THE HERMAN MILLER, INC.

EXECUTIVE EQUALIZATION RETIREMENT PLAN

This Plan is adopted by Herman Miller, Inc., a Michigan corporation, on behalf of itself and certain of its subsidiary corporations, all of whom will be referred to collectively as the "Company."

ARTICLE I

PURPOSE

The Company is adopting this Plan effective January 1, 2008 to provide an additional retirement program for certain of its management and other highly compensated employees. This Plan is intended to be a “top hat” plan that will be exempt from the requirements of Parts 2, 3 and 4 of Subtitle B of Title I of ERISA, and is not intended to satisfy the requirements of Section 401(a) of the Code.

ARTICLE II

DEFINITIONS AND CONSTRUCTION

2.1 Definitions. The following words and phrases, when used in this Agreement, will have the following meanings:

(a) Accounts: The accounts maintained to record a participant’s share of contributions to the Plan and allocation of income with respect to these contributions. The following separate accounts will be maintained for each participant:

(1) Cash Balance Account: The account maintained to record the participant’s share of the Company’s contributions that are made to supplement the contributions made pursuant to the Company’s Retirement Income Plan and allocations of income with respect to this account;

(2) Profit Sharing Account: The account maintained to record the participant’s share of the Company’s contributions that are made to supplement the Company’s discretionary contributions to the Company’s Profit Sharing and 401(k) Plan and allocations of income with respect to these contributions;

(3) Retirement Savings Account: The account maintained to record the participant's voluntary retirement savings contributions and allocations of income with respect to these contributions.

(4) Matching Account: The account maintained to record the participant's share of the Company's matching contributions and allocations of income with respect to these contributions.

(b) Beneficiary: A person or persons, natural or otherwise, designated in accordance with the Plan to receive any death benefit payable under this Plan.

(c) Code: The Internal Revenue Code of 1986, as amended from time to time.

(d) Committee: The persons appointed to assist the Company in administering the Plan.

(e) Company: Herman Miller, Inc., a Michigan corporation, and any subsidiary of Herman Miller, Inc. who, with the consent of Herman Miller, Inc., has elected to adopt this Plan for the benefit of its employees.

(f) Compensation: The total of all amounts paid to a participant during the plan year by the Company that is reportable in Box 1 of IRS Form W-2, adjusted by:

(1) Adding the amount of any elective contributions made for the participant to this Plan and plans maintained pursuant to Code Sections 125, 132(f), and 401(k); and

(2) Subtracting the following amounts:

(A) Amounts paid before a participant became a participant; and

(B) Amounts paid as signing bonuses, reimbursements of moving expenses or other expense allowance, severance pay, and miscellaneous earnings such as income from the exercise of stock options.

(g) ERISA: Public Law No. 93-406, the Employee Retirement Income Security Act of 1974, as amended from time to time.

(h) Excess Compensation: Compensation for a participant for a plan year that is in excess of the limit on compensation imposed by Code Section 401(a)(17).

(i) Fiscal year: The fiscal year of the Company which is the period of 52 or 53 weeks ending on the Saturday nearest the end of May and commencing for the next year on the following Sunday.

(j) Fund: The fund known as the Herman Miller, Inc. Executive Equalization Retirement Fund and maintained in accordance with the terms of this Plan.

(k) Key employee: An employee or former employee who during the plan year was any of the following:

(1) an officer of the Company whose compensation from the Company for the year was more than $130,000, as adjusted pursuant to Code Section 416(i);

(2) a more than 5% owner of the Company; or

(3) A more than 1% owner of the Company whose annual compensation from the Company was more than $150,000.

The terms used in this definition are as defined in Code Section 416(i)(1). The adjusted compensation for subsection (1) for 2007 is $145,000.

(l) Participant: An employee participating in the Plan in accordance with the provisions of Section 3.1 or a former employee who has an account balance in the Plan.

(m) Plan: The Herman Miller, Inc. Executive Equalization Retirement Plan as set forth in this document and any later amendments.

(n) Plan year: The "fiscal year" of the Plan which will be the period of twelve consecutive months ending on December 31 of every year.

(o) Qualified Plans: The Herman Miller, Inc. Profit Sharing and 401(k) Plan and the Herman Miller, Inc. Retirement Income Plan, both of which are intended to meet the requirements of Code Section 401(a).

(p) Reemployed Veteran: A participant or former participant who returns from a leave of absence for military service during the period in which reemployment rights are protected by federal law.

2.2 Construction. The masculine gender is used occasionally in this document for purposes of simplicity and will be interpreted to include the feminine gender. Plural pronouns are also used and will be interpreted to include the singular.

ARTICLE III

PARTICIPATION

Participation in the Plan will be limited to a select group of management or highly compensated employees who are designated by the executive compensation committee of the board of directors of the Company. Employees will become participants in the Plan on the first day of the next plan year after being designated by the committee.

ARTICLE IV

CONTRIBUTIONS

4.1 Types of Contributions.

(a) Retirement Savings. After the end of each payroll period, the Company will contribute to the fund as retirement savings contributions the total amount by which participants' compensation for the period has been reduced pursuant to retirement savings agreements.

(b) Matching. The Company will contribute to the fund as matching contributions the amount determined by applying the matching contribution formula adopted by the Company for the plan year to the amount of each participant's retirement savings contributions to this Plan for the year.

(c) Cash Balance. The Company will contribute to the fund as cash balance contributions for each plan year an amount equal to 4% of each participant’s excess compensation for the plan year.

(d) Profit Sharing. The Company will contribute to the fund as a profit sharing contribution for each plan year the amount determined by the executive compensation committee of the Company’s board of directors.

4.2 Retirement Savings Agreements. A participant may enter into a written retirement savings agreement with the Company. The retirement savings agreement will provide that the participant will accept a reduction in salary and/or bonuses from the Company and the Company will make a retirement savings contribution for the plan year in the amount of the agreed reduction

The retirement savings agreements will be administered in accordance with the following rules:

(a) A participant’s initial retirement savings agreement will apply to payroll periods beginning after it is accepted by the Company if the agreement is filed with the Company within 30 days after the participant becomes eligible. If the initial agreement is not filed with the Company within 30 days after the participant becomes eligible, then it will apply to compensation earned in the plan year after the plan year in which the agreement is filed with the Company;

(b) A retirement savings agreement may be amended by a participant once a year and the amendment will be effective on the first day of the next plan year beginning after the year in which the amendment has been filed with the Company; and

(c) The maximum amount that a participant may contribute pursuant to a retirement savings agreement will be 50% of the participant’s salary for the year and 100% of the participant’s bonus for the year.

4.3 Reemployed Veterans. Reemployed veterans will be eligible for profit sharing and cash balance contributions for the period of their military service. The amount of the contributions will be based on the compensation the reemployed veterans would have received if they had remained in the employ of the Company and, if this cannot be determined with reasonable certainty, then on the basis of the average amount earned each month during the 12-month period immediately preceding the period of military service.

Reemployed veterans may also make retirement savings contributions for the period of their military service and will be eligible for matching contributions determined by applying the matching formula for the plan year in question to the participant's makeup retirement savings contributions for the period.

The Company's make-up profit sharing and cash balance contributions will be made as of the end of the plan year in which the reemployed veteran returns to employment with the Company after the period of military service. Reemployed veterans may make their make-up retirement savings contributions during the period that begins on their reemployment date and ends five years thereafter. The Company will make make-up matching contributions as of the end of each plan year in which the reemployed veteran has made make-up retirement savings contributions.

ARTICLE V

ALLOCATIONS TO PARTICIPANT ACCOUNTS

5.1 Individual Accounts. The Company will create and maintain adequate records to disclose the interest in the Plan of each participant and beneficiary. The records will be in the form of individual accounts to reflect each participant's cash balance, profit sharing, retirement savings and matching contributions, and income with respect to these contributions. Credits and charges will be made to each account in accordance with the provisions of this Plan. Distributions and withdrawals will be charged to the account as of the date paid.

5.2 Account Adjustments. The accounts of participants and beneficiaries will be adjusted in accordance with the following:

(a) Income. The "income" of the fund will mean the net income or loss from investments, including realized and unrealized gains and losses on securities and other investment transactions, less expenses paid from the fund. All assets of the fund will be valued at their fair market value in determining unrealized gains and losses. If any assets of the fund are segregated for any purpose, the income from the segregated assets will not be included in account adjustments under this Subsection (a).

The income of the fund will be determined and allocated to accounts in accordance with the rules established by the Company.

(b) Retirement Savings. After the end of each payroll period, retirement savings contributions will be credited to the accounts of participants in amounts equal to the amounts by which their salaries and bonuses were reduced during the period pursuant to retirement savings agreements.

(c) Matching Contributions. As soon as administratively feasible after the end of each plan year, matching contributions will be credited to the accounts of participants who made retirement savings contributions and are employed by the Company on the last day of the plan year. The matching contributions will be equal to 50% of the participant's retirement savings contributions until the matching contributions bring the total Company contributions for the participant to this Plan and the qualified plans up to the "target maximum percentage" of the participant's compensation for the plan year.

The target maximum percentage is the maximum percentage of compensation that the Company contributed for the fiscal year ending during the plan year to the accounts in the qualified plans of participants who are not highly compensated employees. For purposes of these percentages, the "pay credits" that are credited to the cash balances of participants in the Herman Miller, Inc. Retirement Income Plan will be treated as contributions rather than hypothetical credits.

(d) Cash Balance Contributions. As soon as administratively feasible after the end of each plan year, cash balance contributions will be credited to the accounts of participants who are employed by the Company on the last day of the plan year in an amount equal to 4% of the participant's excess compensation for the plan year.

(e) Profit Sharing Contributions. As soon as administratively feasible after the end of each plan year, the Company's profit sharing contribution for the year will be credited to the accounts of participants who are in the employ of the Company on the last day of the fiscal year ending during the plan year in accordance with the ratio of each participant's excess compensation for the plan year to the total excess compensation of all eligible participants for the year. For purposes of this allocation, the term "compensation" will mean compensation as defined in Section 2.1, but reduced by the amount of any EVA bonuses, executive incentive pay, worker's compensation benefits, short-term disability benefits, or automobile accident disability benefits paid to the participant.

ARTICLE VI

PAYMENTS FROM PLAN

6.1 Election of Participant. Participants may specify the date on which payments will begin to be made from the Plan and the form of the payments (single lump sum payment or installments in specified amounts) by filing an election concerning the payment schedule with the Company prior to the year in which the income is deferred pursuant to this Plan. If a payment election is filed, payment of the amounts subject to the election will be made in accordance with the election.

If a participant has filed an election concerning payment, the participant may change the election and defer the starting date of the payments to a date that is not less than five (5) years after the date on which the first payment would otherwise have been made under the election, but the change in election may not take effect until at least 12 months after the date on which the election is filed with the Company and may not be made less than 12 months prior to the date of the first payment that would have been made under the prior election.

6.2 Payment of Amounts that are not Covered by a Participant's Election. If a participant fails to file an election with respect to payments or the participant's elections do not cover all amounts in the participant's accounts, the balance in the accounts will be paid after the participant's employment terminates and until the death of the participant in accordance with the following:

(a) Commencement Date. Benefit payments to participants other than key employees will begin as soon as administratively feasible after the end of the calendar year in which the participant's employment terminates, but not later than March 30 of the following year.

Benefit payments to participants who are key employees will begin as soon as administratively feasible after the end of the year in which the participant’s employment terminates or six (6) months after the participant’s employment terminates, whichever is later.

(b) Form of Payment. Payments will be made in annual installments over a period of not more than five (5) years. Each installment will be equal to the greater of the following:

(1) $100,000 or the balance in the participant’s accounts, whichever amount is smaller; or

(2) One-fifth (1/5) of the amount in the participant’s accounts in the first installment, one-quarter (1/4) of the amount in the participant’s accounts in the second installment, one-third (1/3) of the amount in the participant’s accounts in the third installment, one-half (1/2) of the amount in the participant’s accounts in the fourth installment, and the remaining balance in the accounts in the fifth installment.

The first installment will be paid in accordance with (a) and each subsequent installment will be paid on the 15th day of January of the following year.

6.3 Payments Upon Death. Upon the death of a participant, the entire amount in the participant's accounts will be paid to the participant's beneficiaries as follows:

(a) Amounts that are subject to an election filed by the participant in accordance with Section 6.1 will be made in accordance with the election; and

(b) Amounts that are not subject to an election filed by the participant will be paid in a single lump sum payment as soon as administratively feasible after the date of the participant’s death.

6.4 Hardship Distributions. The committee may permit a participant to make a withdrawal if the withdrawal is necessary to enable the participant to address an unforeseeable financial emergency and the amount necessary to meet the need is not reasonably available to the participant from other financial resources.

The amount of any such hardship withdrawal may not exceed the amount required to correct the hardship. If a participant is permitted to make a hardship withdrawal from the trust, any retirement savings agreement outstanding between the participant and the Company will be revoked at the time of the hardship withdrawal and may not be reinstated until the beginning of the next year.

6.5 Distributions Pursuant to Domestic Relations Orders. Benefits payable to an alternate payee pursuant to a domestic relations order will be paid to the alternate payee as soon as possible after application for payment has been made by the alternate payee.

6.6 Designation of Beneficiary. If a participant or former participant dies before receipt of all plan benefits, the balance of the participant's accounts will be paid to the participant's beneficiary. A participant may designate a beneficiary or beneficiaries; provided, however, that if the participant has been married to the participant's spouse for at least one (1) year at the time of death, the beneficiary will be the surviving spouse unless the participant, with the consent of the spouse, has designated another person to be the beneficiary of the death benefits.

If the consent of the spouse is required, the consent must be in writing and must acknowledge that the spouse understood the effect of giving the consent. The consent form must be executed in the presence of a representative of the Company or witnessed by a notary public.

Each beneficiary designation will be on a form prescribed by the committee and will be effective only when filed with the committee during the participant's lifetime. Each beneficiary designation filed with the committee will cancel all beneficiary designations previously filed. If any participant fails to designate a beneficiary, or if the beneficiary dies before the participant, the Trustee will distribute the benefits to the participant's spouse if surviving and if not to the participant's estate.

6.7 Payments Upon Change in Control. Upon a "change in control" of the Company, the balance in each participant's accounts will be paid to the participant in a single lump sum payment within 45 days after the change in control, regardless of whether the participant's employment terminates as a result of the change in control. For purposes of this Plan, the term "change in control" will mean a "Change in Ownership," a "Change in Effective Control," or "Change in Ownership of the Company's Assets" as defined below.

(a) A “Change in Ownership” occurs on the date that any one person, or more than one person acting as a group (as such term is described in subsection (d), acquires ownership of stock of the Company that, together with stock held by such person or group, constitutes more than 50 percent of the total fair market value or total voting power of the stock of the Company, subject to the following:

(i) If any one person, or more than one person acting as a group is considered to own more than 50 percent of the total fair market value or total voting power of the stock of the Company, the acquisition of additional stock in the Company by the same person or persons is not considered to cause a Change in Ownership (or to cause a Change in Effective Control under subsection (b); and

(ii) An increase in the percentage of stock owned by any one person, or persons acting as a group as a result of a transaction in which the Company acquired stock in exchange for property will be treated as an acquisition of stock for purposes of this subsection (a).

This subsection (a) shall apply only when there is a transfer of stock of the Company (or issuance of stock of the Company), and stock in the Company remains outstanding after the transaction.

(b) A “Change in Effective Control” of the Company occurs on the date that either:

(i) Any one person, or more than one person acting as a group acquires (or has acquired during the 12-month period ending on the date of the most recent acquisition by such person or persons) ownership of stock of the Company possessing 35 percent or more of the total voting power of the stock of the Company, or

(ii) A majority of the members of the board of directors of the Company is replaced during any 12-month period by directors whose appointment or election is not endorsed by a majority of the members of the board prior to the date of the appointment or election.

(c) A “Change in the Ownership of the Company’s Assets” occurs on the date that any one person, or more than one person acting as a group acquires (or has acquired during the 12-month period ending on the date of the most recent acquisition by such person or persons) assets from the Company that have a total “gross fair market value” equal to or more than 40 percent of the total gross fair market value of all of the assets of the Company immediately prior to such acquisition or acquisitions.

(i) “Gross fair market value” means the value of the assets of the Company, or the value of assets being disposed of, determined without regard to any liabilities associated with such assets.

(ii) There is no Change in the Ownership of the Company’s Assets when there is a transfer to an entity that is controlled by the shareholders of the Company immediately after the transfer. A transfer of assets by the Company is not treated as a Change in the Ownership of the Company’s Assets if the assets are transferred to:

(A) A shareholder of the Company (immediately before the asset transfer) in exchange for or with respect to its stock;

(B) An entity, 50 percent or more of the total value or voting power of which is owned, directly or indirectly, by the Company;

(C) A person, or more than one person acting as a group that owns, directly or indirectly, at least 50 percent of the total fair market value or voting power of all the outstanding stock of the Company; or

(D) An entity, 50 percent or more of the total value or voting power of which is owned, directly or indirectly, by a person described in subparagraph (C).

Except as otherwise provided, for purposes of this Paragraph (ii), a person’s status is determined immediately after the transfer of assets.

(d) For purposes of subsections (a), (b) and (c), persons will not be considered to be acting as a group solely because they purchase or own stock or purchase assets of the same corporation at the same time, or as a result of the same public offering. However, persons will be considered to be acting as a group if they are owners of a corporation that enters into a merger, consolidation, purchase, acquisition of stock, or similar business transaction with the Company. If a person, including an entity, owns stock in both corporations that enter into a merger, consolidation, purchase, acquisition of stock, or similar transaction, the person will be considered to be acting as a group with other shareholders in a corporation only with respect to the ownership in that corporation prior to the transaction giving rise to the change and not with respect to the ownership interest in the other corporation.

ARTICLE VII

DEFERRED COMPENSATION FUND

The Company will establish a deferred compensation fund for the amounts to be credited under this Plan. The Company will be the owner of the fund and may invest the assets of the fund with the other assets of the Company, or may invest the assets in a separate account or accounts as determined by the Company.

The Company may establish a trust for the fund and transfer the assets of the fund to the trust, but the assets of the trust will remain subject to the claims of the creditors of the Company.

ARTICLE VIII

ADMINISTRATION

8.1 Administrator. The Company will be the plan administrator for this Plan and will be responsible for the proper administration of this Plan. The Company will have the responsibility and discretionary authority for interpreting the terms of the Plan, and for determining eligibility for participation and benefits under the Plan.

8.2 Indemnification. The Company will indemnify the members of the committee and any other employees of the Company who are deemed fiduciaries, and hold them harmless, against any and all liabilities, including legal fees and expenses, arising out of any act or omission made or suffered in good faith pursuant to the provisions of the Plan, or arising out of any failure to discharge any fiduciary obligation other than a willful failure to discharge an obligation of which the person was aware.

8.3 Records and Reports. The Company will comply with ERISA with regard to records of participant’s service, account balances, notifications to participants, and any notices or reports that are required to be filed with the Internal Revenue Service, the Department of Labor, or any other agency of the federal government.

8.4 Appointment of Committee. The Company may appoint a committee to assist in the administration of the Plan. The committee will consist of as many persons as may be appointed by the Company and will serve at the pleasure of the Company. All usual and reasonable expenses of the committee will be paid by the Company. If a committee is not appointed, all duties assigned to the committee in this Plan will be performed by the Company.

8.5 Claims Procedure. The Company will make all determinations regarding benefits based on its interpretation of the terms of the Plan. The Company will notify the participant or beneficiary ("claimant") in writing if any claim for benefits is denied. The notice of the adverse benefit determination will be sent to the claimant within 90 days after receipt of the claim for benefits unless the Company determines that special circumstances require an extension of time of up to 90 days for processing the claim. If additional time is needed, the Company will notify the claimant of the special circumstances requiring the extension of time and the date by which the determination will be made. The notice will explain the reasons for the adverse determination in language that may be understood by the claimant and will reference the Plan provisions upon which the determination is based. The notice will include a description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why the material or information is necessary. The notice will describe the Plan's appeal procedures and the time limits of the appeal procedures and will include a statement of the claimant's right to bring a civil action under ERISA Section 502(a) following an adverse benefit determination on the appeal.

The appeal procedure will be as follows:

(a) If claimants are not satisfied with a decision of the Company, they must exhaust their administrative remedies under this Plan by filing a written appeal with the committee not later than 60 days after receipt of the notice of adverse benefit determination.

(b) Claimants or their authorized representatives will be provided upon request and free of charge, reasonable access to and copies of all documents, records and other information relating to the claim for benefits.

(c) Claimants or their authorized representatives may submit written comments, documents, records and other information relating to their claim in writing. All materials and arguments must be filed with the appeal. The committee will take into account all comments, documents, records, and other information submitted by the claimant relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination.

(d) The committee will render its decision on the appeal within a reasonable period of time, but not more than 60 days after receipt by the Company of the claimant's appeal, unless the committee determines that special circumstances require an extension of time for processing. If an extension of time for review is required because of special circumstances, the committee will give written notice to the claimant of the extension prior to the commencement of the extension that will state the circumstances requiring the extension and the date by which the determination will be made. An extension of time for review will not entitle the claimant to a hearing before the committee as to the appeal. All appeal materials must be submitted in writing.

(e) The committee will advise the claimant in writing or electronically of the decision on the appeal stating the reasons for the decision in language that may be understood by the claimant with references to the Plan provisions upon which the appeal determination is based. The notice will contain a statement that the claimant is entitled to receive upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claimant's claim for benefits and a statement of the claimant's right to bring an action under ERISA Section 502(a).

8.6 Rules and Decisions. The committee may adopt such rules as it deems necessary, desirable or appropriate. All rules and decisions of the committee will be uniformly applied to all participants in similar circumstances. When making a determination or calculation, the committee may rely upon its interpretation of the terms of the Plan and information furnished by a participant or beneficiary, the Company, and the legal counsel of the Company.

8.7 Committee Procedures. The committee may act at a meeting or in writing without a meeting. The committee may elect one of its members as chairman and appoint a secretary who need not be a committee member. The secretary will keep a record of all meetings and forward all necessary communications to the Company. The committee may adopt such bylaws and regulations as it deems desirable for the conduct of its affairs. All decisions of the committee will be made by the vote of the majority including actions in writing taken without a meeting.

8.8 Authorization of Benefit Payments. The committee will issue directions to the Company concerning all benefits which are to be paid from the fund pursuant to the provisions of the Plan.

8.9 Application and Forms for Benefits. The committee may require a participant to complete and file an application for a benefit and all other forms approved by the committee, and to furnish all pertinent information requested by the committee. The committee may rely upon all such information including the participant's current mailing address.

8.10 Facility of Payment. Whenever, in the committee's opinion, a person entitled to receive any benefit is under a legal disability or is incapacitated in any way so as to be unable to manage his financial affairs, the committee may direct the payments to such person or to his legal representative or to a relative or friend of such person for his benefit, or the committee may apply the payment for the benefit of such person in such manner as the committee considers advisable. If a person entitled to receive benefits is a minor and the value of the benefit exceeds $5,000, the Committee may either delay payment of the benefit until the minor has attained the age of majority or pay the benefit to a person who has been named by a court of competent jurisdiction as conservator of the estate of the minor or to another similar court-appointed fiduciary. Any payment of a benefit in accordance with the provisions of this Section will discharge all liability for such benefit under the provisions of the Plan.

ARTICLE IX

INDIVIDUAL INVESTMENT ACCOUNTS

9.1 Investment of Individual Accounts. If the Company establishes individual investment accounts for the fund, then each participant may direct the investment of the participant's accounts among the separate investment funds selected by the Company. If an account is split between two or more of the investment funds, the participant must specify the percentage of the account to be invested in each fund in accordance with the rules established by the Company.

9.2 Procedure for Investments. Each participant may establish or revise investment directions as often as permitted by the Company and pursuant to the procedures established by the Company. If the Company permits participants to invest their accounts in the common stock of Herman Miller, Inc., participants who are subject to the reporting requirements of Section 16 of the Securities Exchange Act of 1934 will be restricted with respect to investments in Herman Miller stock in accordance with the Company's rules concerning purchases and sales of Company stock by employees subject to the reporting requirements.

ARTICLE X

PAYMENT OF TAXES

The Company will be responsible for payment of any taxes assessed on or with respect to the assets or income of the fund.

ARTICLE XI

TERMINATION AND AMENDMENT

11.1 Amendments. The Company may at any time amend any or all of the provisions of this Plan except that no amendment may reduce a participant’s account balance. The president of the Company may amend the Plan by executing a document that expressly provides that it is an amendment to the Plan. Amendments may apply prospectively or retroactively as permitted by law and the effective date of each amendment must be stated in the document.

11.2 Termination. The Plan may be terminated or discontinued at any time by the Company. If the Plan is discontinued or terminated, then the Company will pay, or cause the trustees to pay if a trust fund has been created, to each participant an amount equal to the participant’s account in the Plan in accordance with Article VI. Payments to participants will not be accelerated upon termination or discontinuance of the Plan.

ARTICLE XII

NONALIENATION OF BENEFITS AND

DOMESTIC RELATIONS ORDERS

12.1 Nonalienation of Benefits. No interest, right, or claim in or to any part of the trust or any benefit payable from the trust will be assignable, transferable, or subject to sale, assignment, hypothecation, anticipation, garnishment, attachment, execution, or levy of any kind other than by the creditors of the Company, and the plan administrator will not recognize any attempt to so transfer, assign, sell, hypothecate, or anticipate the same except to the extent required by law. This provision will not apply to any order that would qualify as a “qualified domestic relations order,” as defined in Section 414(p), if this Plan were a qualified plan subject to the provisions of Code Section 401(a).

12.2 Procedure for Domestic Relations Orders. Whenever the Company is served with a domestic relations order from a court of competent jurisdiction, the Company will follow the following procedure in determining whether the order constitutes a “qualified domestic relations order” that would be exempt from the general spendthrift protection of this Article:

(a) The Company will notify the participant and any “alternate payees” named in the order that the order was served on the Company and that objections concerning the order must be submitted in writing within 15 days;

(b) The Company will determine whether the order would be a “qualified domestic relations order” as defined in Code Section 414(p) if this were a qualified plan, and notify the participant and each alternate payee of its determination. If the Company determines that the order would be a qualified domestic relations order, the Company will honor it as such and make payment in accordance with the order;

(c) During the period in which the Company is determining the status of the order, payment of any benefits in dispute will be deferred.

(d) The Company will notify the participant and all other alternate payees named in the order of its decision concerning the qualified status of the order. Payments pursuant to the order will be made as soon as practicable after the status of the order has been determined.

ARTICLE XIII

MISCELLANEOUS

13.1 Status of Participants. No participant will have any right or claim to any benefits under the Plan except in accordance with the provisions of the Plan. The adoption of the Plan will not be construed as creating any contract of employment between the Company and any participant or to otherwise confer upon any participant or other person any legal right to continuation of employment, nor as limiting or qualifying the right of the Company to discharge any participant without regard to any effect the discharge might have upon rights under the Plan.

13.2 No Interest in Company Affairs. Nothing contained in this Plan will be construed as giving any participant, employee or beneficiary an equity or other interest in the assets, business, or affairs of the Company or the right to examine any of the books and records of the Company.

13.3 Litigation. In any application to or proceeding or action in the courts, only the Company will be a necessary party and no participant or other person having an interest will be entitled to any notice or service of process. The Company may place a participant’s funds in the hands of the court for its determination, which payment will absolve the Company from any claim. Any judgment entered in such a proceeding or action will be conclusive upon all persons claiming under this Plan.

If any participant or beneficiary institutes any litigation in connection with this Plan, the result of which is adverse to the participant or beneficiary instituting the action, the Company will deduct from the benefits payable to the participant or beneficiary any expense including reasonable attorney fees occasioned by the litigation. If any dispute arises as to the person or persons to whom payment or delivery of any funds or property is to be made by the Company, the Company may retain such funds or property until final adjudication has been made by a court of competent jurisdiction.

13.4 Governing Law. This Plan will be interpreted, construed, and enforced in accordance with the laws of the State of Michigan except where state law is preempted by ERISA.

13.5 Severability of Provisions. If any provisions of the Plan will be declared void and unenforceable, the other provisions will be severable and will not be affected thereby, and to the extent that the trust or Plan will ever be in conflict with, or silent with respect to, the requirements of any other law or regulation, the provisions of the law or regulation will govern. In the administration of the trust, the Trustee may avail itself of any permissive provisions of any applicable law or regulation which are not contrary to the provisions of this Plan.

IN WITNESS WHEREOF, the parties have caused this Plan to be executed this _____ day of ______________, 2007.

HERMAN MILLER, INC.

HERMAN MILLER, INC.
EXECUTIVE EQUALIZATION RETIREMENT PLAN

First Amendment

Herman Miller, Inc., a Michigan corporation, on behalf of itself and its subsidiaries who have adopted the Plan (collectively, the "*Company*"), maintains the **Herman Miller, Inc. Executive Equalization Retirement Plan** (the "*Plan*").

The Company maintains a tax-qualified cash balance pension plan known as the Herman Miller, Inc. Retirement Income Plan (the "*pension plan*") and a tax-qualified profit-sharing plan, including a 401(k) retirement savings arrangement, known as the Herman Miller, Inc. Profit Sharing and 401(k) Plan (the "*profit-sharing plan*").

The Company has maintained this Plan since January 1, 2008, as a nonqualified deferred compensation plan, to provide additional retirement benefits for certain of its management and other highly compensated employees. Under the current terms of the Plan, cash balance contributions are currently made to participant accounts in order to supplement the pay credits under the pension plan.

Pay credits under the pension were discontinued on September 1, 2012 (the "hard freeze") and replaced with core contributions to the profit-sharing plan.

The Company now desires to amend the Plan in order to reflect the changes made to the pension and profit-sharing plans.

The Plan is amended as follows:

1. **Section 4.1(c) of the Plan, regarding cash balance contributions, is amended to read as follows:**

(c) Core Profit Sharing. The Company will contribute to the fund as a core profit sharing contribution for each plan year an amount equal to 4% (or, if less, the core contribution percentage under the Company's Profit Sharing and 401(k) Plan for the plan year) of each participant's excess compensation for the plan year.

2. Section 4.1(d) of the Plan is amended to read as follows:

(d) Additional Profit Sharing. The Company will contribute to the fund as an additional profit sharing contribution for each plan year the amount determined by the executive compensation committee of the Company's board of directors.

3. Section 4.3 of the Plan is amended to delete "and cash balance" everywhere it appears.

4. Section 5.2(d) of the Plan is amended to read as follows:

(d) Core Profit Sharing Contributions. As soon as administratively feasible after the end of each plan year, the Company's core profit sharing contributions for the plan year will be credited to the accounts of participants who are employed by the Company on the last day of the plan year in an amount equal to 4% (or, if less, the core contribution percentage under the Company's Profit Sharing and 401(k) Plan for the plan year) of the participant's excess compensation for the plan year.

5. Section 5.2(e) of the Plan is amended to replace "Profit Sharing" with "Additional Profit Sharing" in the caption and "profit sharing" with "additional profit sharing" in the first sentence.

This amendment is dated [Month Signed] ____, 2012 and is effective as of September 1, 2012.

Company
Herman Miller, Inc., a Michigan corporation

By __
Its President

Exhibit 31.1

CERTIFICATE OF THE CHIEF EXECUTIVE OFFICER
OF HERMAN MILLER, INC. (THE "REGISTRANT")

I, Brian C. Walker, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the period ended August 31, 2013, 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)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) 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) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) Evaluated the effectiveness of the registrant 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

   d) 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 (the registrant's fourth fiscal quarter in the case of an annual report) 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: October 9, 2013

/s/ Brian C. Walker
Brian C. Walker
Chief Executive Officer

Exhibit 31.2

CERTIFICATE OF THE CHIEF FINANCIAL OFFICER
OF HERMAN MILLER, INC. (THE "REGISTRANT")

I, Gregory J. Bylsma, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the period ended August 31, 2013, 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)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) 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) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) Evaluated the effectiveness of the registrant 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

   d) 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 (the registrant's fourth fiscal quarter in the case of an annual report) 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: October 9, 2013

/s/ Gregory J. Bylsma
Gregory J. Bylsma
Chief Financial Officer

Exhibit 32.1

CERTIFICATE OF THE CHIEF EXECUTIVE OFFICER
OF HERMAN MILLER, INC. (THE "COMPANY")

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002:

I, Brian C. Walker, Chief Executive Officer of the company, certify to the best of my knowledge and belief pursuant to Section 906 of Sarbanes-Oxley Act of 2002 that:

(1) The quarterly report on Form 10-Q for the period ended August 31, 2013, which this statement accompanies, fully complies with the 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 August 31, 2013, fairly presents, in all material respects, the financial condition and results of operations of the company

Dated: October 9, 2013

/s/ Brian C. Walker
Brian C. Walker
Chief Executive Officer

The signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Herman Miller, Inc. and will be retained by Herman Miller, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 32.2

CERTIFICATE OF THE CHIEF FINANCIAL OFFICER
OF HERMAN MILLER, INC. (THE "COMPANY")

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002:

I, Gregory J. Bylsma, Chief Financial Officer of the company, certify to the best of my knowledge and belief pursuant to Section 906 of Sarbanes-Oxley Act of 2002 that:

(1) The quarterly report on Form 10-Q for the period ended August 31, 2013, which this statement accompanies, fully complies with the 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 August 31, 2013, fairly presents, in all material respects, the financial condition and results of operations of the company.

Dated: October 9, 2013

/s/ Gregory J. Bylsma
Gregory J. Bylsma
Chief Financial Officer

The signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Herman Miller, Inc. and will be retained by Herman Miller, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.