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, 1996 Commission File No. 0-5813

HERMAN MILLER, INC.

A Michigan Corporation ID No. 38-0837640

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

Herman Miller, Inc.

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

Yes __X__ No ____

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

Yes __X__ No ____

Common Stock Outstanding at September 30, 1996--23,799,285 shares.

The Exhibit Index appears at page 15.

HERMAN MILLER, INC. FORM 10-Q
FOR THE QUARTER ENDED AUGUST 31, 1996
INDEX

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

	Aug. 31, 1996 (unaudited)	June 1, 1996 (audited)
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 37,112	$ 57,053
Accounts receivable, net	181,443	170,116
Inventories--		
Finished goods	25,688	24,787
Work in process	18,811	10,896
Raw materials	22,736	30,047
Total inventories	67,235	65,730
Prepaid expenses and other	40,814	42,006
Total current assets	326,604	334,905
PROPERTY AND EQUIPMENT, AT COST:	544,940	536,108
Less-accumulated depreciation	277,653	267,343
Net property and equipment	267,287	268,765
OTHER ASSETS:		
Notes receivable, net	39,961	39,212
Other noncurrent assets	52,318	52,029
Total assets	$686,170	$694,911
LIABILITIES & SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Unfunded checks	$ 1,302	$ 2,867
Current portion of long-term debt	155	317
Notes payable	26,616	21,148
Accounts payable	60,546	59,208
Accruals	135,927	135,487
Total current liabilities	224,546	219,027
LONG-TERM DEBT, less current portion	110,218	110,245
OTHER LIABILITIES	56,657	57,494
SHAREHOLDERS' EQUITY:		
Common stock $.20 par value	4,778	4,934
Additional paid-in capital	--	14,468
Retained earnings	304,488	303,578
Cumulative translation adjustment	(11,615)	(11,633)
Key executive stock programs	(2,902)	(3,202)

Total shareholders' equity	294,749	308,145
Total liabilities and shareholders' equity	$686,170	$694,911

See accompanying notes to condensed consolidated financial statements.

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

	Three Months Ended	
	Aug. 31, 1996	Sept. 2, 1995
NET SALES	$342,484	$301,088
COST AND EXPENSES:		
Cost of goods sold	224,212	198,209
Operating expenses	91,182	83,336
Interest expense	2,181	2,101
Other income, net	(677)	(1,472)
	316,898	282,174
INCOME BEFORE TAXES ON INCOME	25,586	18,914
PROVISION FOR TAXES ON INCOME	10,000	6,900
NET INCOME	$15,586	$12,014
NET INCOME PER SHARE	$ .64	$ .48
DIVIDENDS PER SHARE OF COMMON STOCK	$ .13	$ .13

See accompanying notes to condensed consolidated financial statements.

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

	Three Months Ended	
	Aug. 31, 1996	Sept. 2, 1995
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 15,586	$ 12,014
Depreciation and amortization	12,093	11,867
Other, net	(5,848)	(760)
Net cash provided by operating activities	21,831	23,121
CASH FLOWS FROM INVESTING ACTIVITIES:		
Notes receivable repayments	102,317	119,569
Notes receivable issued	(103,442)	(117,509)
Capital expenditures	(12,836)	(11,371)
Other, net	(3,049)	2,798
Net cash used for investing activities	(17,010)	(6,513)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net common stock issued	1,524	3,038
Net long-term debt borrowings (repayments)	(189)	37,436
Net short-term debt borrowings (repayments)	5,100	(53,955)
Dividends paid	(3,207)	(3,231)
Common stock purchased and retired	(27,991)	--
Other, net	--	(51)
Net cash used for financing activities	(24,763)	(16,763)
EFFECT OF EXCHANGE RATE CHANGES ON CASH	1	860
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(19,941)	705
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	57,053	16,488
CASH AND CASH EQUIVALENTS, AT END OF PERIOD	$ 37,112	$ 17,193

See accompanying notes to condensed consolidated financial statements.

HERMAN MILLER, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

FOOTNOTE DISCLOSURES

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

FISCAL YEAR

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

RESTRUCTURING CHARGES

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

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

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

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

In Thousands	June 1, 1996 Balance	Costs paid or charged	Ending Balance
Facilities and equipment	$5,330	$1,775	$3,555
Termination benefits	1,885	487	1,398
Other exit costs	278	102	176
	$7,493	$2,364	$5,129

SUPPLEMENTAL CASH FLOW INFORMATION

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

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

	Three Months Ended	
	Aug. 31, 1996	Sept. 2, 1995
Interest paid	$2,673	$2,510
Income taxes paid	$8,048	$2,531

CONTINGENCIES

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

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

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

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

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

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

REPORT OF MANAGEMENT

In the opinion of the company, the accompanying unaudited condensed consolidated financial statements taken as a whole contain all adjustments, which are of a normal recurring nature, necessary to present fairly the financial position of the company as of August 31, 1996, and the results of its operations and cash flows for the three months then ended. Interim results are not necessarily indicative of results for a full year.

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

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

A. Financial Summary

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

	$	%
NET SALES	41,396	13.7
COST OF GOODS SOLD	26,003	13.1
OPERATING EXPENSES	7,846	9.4
INTEREST EXPENSE	80	3.8
OTHER INCOME NET*	795	54.0
INCOME BEFORE TAXES ON INCOME	6,672	35.3
PROVISION FOR TAXES ON INCOME	3,100	44.9
NET INCOME	3,572	29.7

* Represents a decrease in other income

B. Results of Operations

First Quarter FY 1997 versus First Quarter FY 1996

Net sales increased $41.4 million, or 13.7 percent, for the three months ended August 31, 1996, over the first quarter results a year ago. For the first three months of fiscal 1997, the company had net sales of $342.5 million, compared with net sales of $301.1 million in the first three months last year. Net sales of $342.5 million were the highest ever recorded in a quarter. Acquisitions accounted for $9.8 million or 3.2 percent of the increase. The remaining increase was primarily due to unit volume increases in our domestic operations.

New orders increased 20.2 percent, to $371.7 million. Acquisitions accounted for $10.7 million or 3.4 percent of this increase. The backlog of unfilled orders at August 31, 1996, was $185.8 million, compared with $177.9 million a year earlier, and $156.6 million at June 1, 1996.

Gross margin increased to 34.5 percent during the first quarter of 1997, compared to a gross margin of 34.2 percent in the first quarter of 1996. The improvement reflects lower expenditures for overhead in the U.S. operations along with better leveraging of fixed overhead. In addition, one of our domestic subsidiaries realized a price increase in the first quarter of 1997.

Operating expenses, as a percent of sales, decreased to 26.6 percent compared with 27.7 percent in the first quarter of last year. This improvement is the result of the restructuring implemented in the fourth quarter of fiscal 1995. Total operating expenses increased $7.9 million from $83.3 million in the first quarter of last year to $91.2 million. Operating expenses attributable to acquisitions and new ventures were $3.5 million. Additional factors contributing to the increase were a 4.0 percent year-over-year increase in compensation and benefits, increased depreciation and amortization, and costs which are variable with sales.

Interest expense of $2.2 million was comparable to the first quarter of fiscal 1996. Total interest-bearing debt was $137.0 million at the end of the first quarter of fiscal 1997, compared with $131.7 million at June 1, 1996, and $126.9 million at September 2, 1995.

The effective tax rate for the first quarter was 39.1 percent compared with 36.5 percent in the same period of last year. The higher rate is the result of a change in the law which reduces the favorable tax treatment of Corporate Owned Life Insurance programs. In addition, two of our foreign subsidiaries fully utilized their net operating loss carryforwards in fiscal 1996.

Net income increased 29.7 percent to $15.6 million in the first quarter, compared to $12.0 million for the same period last year.

United States net sales were up 15.4 percent for the first quarter, after being up 9.9 percent in the fourth quarter of fiscal 1996. These increases reflect the impact of the acquisitions and strong growth in our domestic subsidiaries.

Net sales of international operations and export sales from the United States in the first quarter ended August 31, 1996, totaled $58.4 million compared with $55.0 million last year. Net loss from the company's international operations and export sales from the United States for the first quarter decreased $.5 million to a $.6 million loss, compared with net loss of $1.1 million for the same period last year.

Net sales from international operations and exports from the United States increased 6.2 percent over the first quarter of last year. The first quarter increase primarily was due to a stronger performance in our United Kingdom and Canadian operations.

C. Financial Condition, Liquidity, and Capital Resources

First Quarter FY 1997 versus First Quarter FY 1996

1. Cash flow from operating activities was $21.8 million versus $23.1 million in the first quarter of 1996.
2. Days sales in accounts receivable plus days sales in inventory decreased to 74.7 days versus 75.6 days on June 1, 1996.
3. Total interest-bearing debt increased to $137.0 million compared to $131.7 million at June 1, 1996. Debt-to-total capital now stands at 31.7 percent versus 29.9 percent on June 1, 1996. We expect interest bearing debt to remain in the range of $125 to $145 million for the remainder of the year.
4. Capital expenditures for the quarter were $12.8 million versus $11.4 million in the first quarter of 1996. The expenditures were primarily for a new facility at one of our fastest growing subsidiaries and new or improved internal processes. Capital expenditures for the year are expected to be in the range of $75 to $80 million.
5. The company repurchased 854,700 shares of common stock for $28.0 million during the first quarter of fiscal 1997.

Part II

Item 4: Submission of Matters to Vote of Security Holders

At the Annual Shareholders Meeting held October 2, 1996, the shareholders voted on various proposals presented in the company's 1996 definitive proxy statement. The results of the votes follow:

1. Proposal to elect three directors to serve a term of three years:

	For	Against	Withheld	Broker Non-vote
a. Terms expiring in 1999				
William K. Brehm	21,427,722	0	71,154	0
J. Harold Chandler	21,281,625	0	217,251	0
Brian Griffiths	21,426,436	0	72,440	0

2. Proposal to ratify the appointment of Arthur Andersen LLP as the independent public accountants for the company for the fiscal year ending May 31, 1997.

For	Against	Withheld	Broker Non-vote
21,449,724	14,647	34,505	0

Item 6: Exhibits and Reports on Form 8-K

1. Exhibits

See Exhibit Index

2. Reports on Form 8-K

No reports on Form 8-K were filed during the three months ended August 31, 1996.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereto duly authorized.

HERMAN MILLER, INC.

October 11, 1996 /s/ Michael A. Volkema

Michael A. Volkema
(President and
Chief Executive Officer)

October 11, 1996 /s/ Brian C. Walker

Brian C. Walker
(Chief Financial Officer)

Exhibit Index

(11) Computations of earnings per common share.

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

EXHIBIT 11

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

	Three Months Ended	
	Aug. 31, 1996	Sept. 2, 1995
NET INCOME APPLICABLE TO COMMON SHARES	$15,586	$12,014
Weighted Average Common Shares Outstanding	24,064,844	24,879,050
Net Common Shares Issuable Upon Exercise of Certain Stock Options	190,433	58,556
WEIGHTED AVERAGE COMMON SHARES OUTSTANDING AS ADJUSTED	24,255,277	24,937,606
NET INCOME PER SHARE	$ .64	$ .48

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3-MOS
MAY-31-1997
JUN-02-1996
AUG-31-1996
37,112
0
192,310
10,867
67,235
40,814
544,940
277,653
686,170
224,546
0
0
0
4,778
289,971
686,170
342,484
342,484
224,212
224,212
89,205
1,300
2,181
25,586
10,000
15,586
0
0
0
15,586
.64
.64