



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

August 2, 2010

via U.S. mail and facsimile

Andrew B. Cogan, Chief Executive Officer
Knoll, Inc.
1235 Water Street
East Greenville, PA 18041

**RE: Knoll, Inc.
Form 10-K for the Fiscal Year Ended December, 2009
Form 10-Q for the Fiscal Quarter Ended March 31, 2010
Definitive Proxy filed March 24, 2010
File No. 001-12907**

Dear Mr. Cogan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief