



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2018

Charles W. Rayfield  
Chief Financial Officer  
Knoll, Inc.  
1235 Water Street  
East Greenville, PA 18041

**Re: Knoll, Inc.**  
**Form 10-Q for the quarterly period ended March 31, 2018**  
**Filed May 10, 2018**  
**File No. 1-12907**

Dear Mr. Rayfield:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction