



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

January 29, 2009

David C. Sylvester  
Vice President, Chief Financial Officer  
Steelcase, Inc.  
901 44<sup>th</sup> Street SE  
Grand Rapids, Michigan 49508

**Re: Steelcase, Inc.**  
**Form 10-K for Fiscal Year Ended February 29, 2008**  
**File No. 1-13873**

Dear Mr. Sylvester:

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

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief