



DIVISION OF  
CORPORATION FINANCE

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

May 14, 2009

Mr. Timothy E. Hall  
Chief Financial Officer  
Flexsteel Industries, Inc.  
3400 Jackson Street  
Dubuque, Iowa 52004-0877

**Re: Flexsteel Industries, Inc.**  
**Form 10-K for the year ended June 30, 2008**  
**Schedule 14A Definitive Proxy Statement filed October 28, 2008**  
**Form 10-Q for the quarter ended December 31, 2008**  
**File No. 0-5151**

Dear Mr. Hall:

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 Mindy Hooker, Staff Accountant, John Hartz, Senior Assistant Chief Accountant at (202) 551-3689, Era Anagnosti, Attorney, at (202) 551-3369, Craig Slivka, Special Counsel, at (202) 551-3729 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief