



DIVISION OF
CORPORATION FINANCE

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

April 6, 2012

Via Facsimile

Mr. Kurt A. Tjaden
Chief Financial Officer
HNI Corporation
408 East Second Street
P.O. Box 1109
Muscatine, IA 52761-0071

Re: HNI Corporation
Form 10-K for the Fiscal Year Ended December 31, 2011
Filed February 24, 2012
Response Letter Dated March 29, 2012
File No. 1-14225

Dear Mr. Tjaden:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ W. John Cash

W. John Cash
Branch Chief