



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

April 25, 2018

Via E-mail

Mr. Mike Riccio, Sr.
VP & Chief Financial Officer
La-Z-Boy Incorporated
One La-Z-Boy Drive
Monroe, MI 48162-5138

Re: La-Z-Boy Incorporated
Form 10-K for the year ended April 29, 2017
Filed June 20, 2017
File No. 1-9656

Dear Mr. Riccio:

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,

/s/ John Cash

John Cash
Branch Chief
Office of Manufacturing and
Construction