



DIVISION OF  
CORPORATION FINANCE

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

December 29, 2008

Room 7010

Matthew C. Flanigan  
Senior Vice President - Chief Financial Officer  
Leggett & Platt, Incorporated  
No. 1 Leggett Road  
Carthage, Missouri 64836

**Re: Leggett & Platt, Incorporated**  
**Form 10-K for Year Ended December 31, 2007**  
**Form 10-Q for Quarter Ended September 30, 2008**  
**File No. 001-07845**

Dear Mr. Flanigan:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief