



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2022

Jeffrey L. Tate  
Executive Vice President and Chief Financial Officer  
Leggett & Platt, Incorporated  
No. 1 Leggett Road  
Carthage, Missouri 64836

**Re: Leggett & Platt, Incorporated**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 22, 2022**  
**File No. 001-07845**

Dear Jeffrey L. Tate:

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,

Division of Corporation Finance  
Office of Manufacturing