October 9, 2009

Raymond S. Willoch Senior Vice President Interface, Inc. 2859 Paces Ferry Road, Suite 2000 Atlanta, Georgia

Re: Interface, Inc.

Forms 10-K and 10-K/A for the Fiscal Year Ended December

28, 2008

Filed February 26 and March 4, 2009, respectively

Definitive Proxy Statement on Schedule 14A

Filed April 7, 2009 File No. 001-33994

Dear Mr. Willoch:

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

Sincerely,

H. Christopher Owings Assistant Director

cc: W. Randy Eaddy, Esq.

Via facsimile to (404) 541-3186