

Mail Stop 3561

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