

**Sheila C. Dayton**  
Vice President, General Counsel and Assistant Secretary,  
Legal Strategies and Services

Sent Via Facsimile and Federal Express

RECEIVED  
OFFICE OF THE SECRETARY

August 16, 2002

AUG 16 2002

Securities and Exchange Commission  
Jonathan G. Katz, Secretary  
450 Fifth Street  
Washington, DC 20549

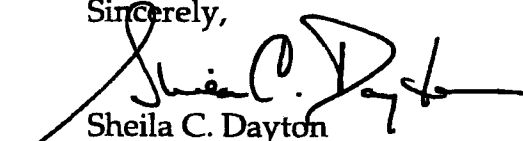
Dear Mr. Katz:

Pursuant to the Securities and Exchange Commission's Order No. 4-460,  
enclosed are the following documents:

- Statement Under Oath of Chief Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by James P. Hackett, Chief Executive Officer; and
- Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by James P. Keane, Chief Financial Officer.

The above referenced Statements of Oath are also being filed via Edgar through a Form 8-K, dated August 16, 2002.

Sincerely,



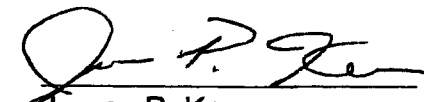
Sheila C. Dayton  
Vice President, General Counsel and  
Assistant Secretary

Enclosures

**Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings**

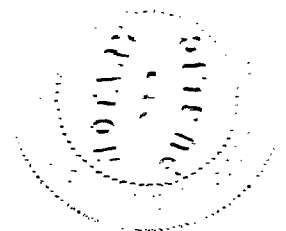
I, James P. Keane, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Steelcase Inc., and, except as corrected or supplemented in a subsequent covered report:
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
- the Annual Report on Form 10-K for the fiscal year ended February 22, 2002 of Steelcase Inc.;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Steelcase Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

  
James P. Keane  
August 14, 2002

Subscribed and sworn to  
before me this 16<sup>th</sup> day of  
August 2002.

  
Notary Public Cynthia A. Swinn  
My Commission Expires: 12-15-05



RECEIVED  
OFFICE OF THE SECRETARY  
AUG 15 2002