

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1 TO
FORM S-3
REGISTRATION STATEMENT
Under
The Securities Act of 1933

LEGGETT & PLATT, INCORPORATED
(Exact name of registrant as specified in its charter)

Missouri
(State or other
jurisdiction of
incorporation or
organization)

No. 1--Leggett Road
Carthage, Missouri 64836
(417) 358-8131

44-0324630
(I.R.S. Employer
Identification No.)

(Address, including zip code, and telephone
number, including area code, of registrant's
principal executive offices)

John A. Lyckman
Assistant General Counsel
Leggett & Platt, Incorporated
No. 1--Leggett Road
Carthage, Missouri 64836
(417) 358-8131

(Name, address, including zip code, and telephone
number, including area code, of agent for service)

Approximate date of commencement of proposed sale to public: From time
to time after this Registration Statement becomes effective on dates,
at times and on terms not currently determined.

If the only securities being registered on this Form are being offered
pursuant to dividend or interest reinvestment plans, please check the
following box.

If any of the securities being registered on this Form are to be
offered on a delayed or continuous basis pursuant to Rule 415 under the
securities Act of 1933, other than securities offered only in
connection with dividend or interest reinvestment plans, check the
following box.

The Registrant hereby amends this Registration Statement on such date
or dates as may be necessary to delay its effective date until the
Registrant shall file a further amendment which specifically states that
this Registration Statement shall thereafter become effective in
accordance with Section 8(a) of the Securities Act of 1933, or until
the Registration Statement shall become effective on such date as the
Commission, acting pursuant to said Section 8(a), may determine.

Prospectus

15,024 Shares

LEGGETT & PLATT, INCORPORATED
Common Stock

(and Preferred Stock Purchase Rights attached to the Common Stock)

The shares of Common Stock, \$.01 par value, (the "Common Stock")
of Leggett & Platt, Incorporated, a Missouri corporation (the "
Company") offered hereby (the "Shares") are being sold for the account
of and by the persons named under the caption "Selling Shareholders."
The Selling Shareholders have advised the Company that these Shares may
be sold from time to time in transactions on the New York Stock Exchange
or Pacific Stock Exchange or in negotiated transactions, in each case
at prices satisfactory to the Seller. (See "Plan of Distribution.")

The Company will receive no part of the proceeds from the sale of the
Shares. The Selling Shareholders will pay all applicable stock
transfer taxes, transfer fees and brokerage commissions, and related
fees and expenses, but the Company will bear the cost of preparing the
Registration Statement and Prospectus and all filing, legal and
accounting fees incurred in connection with registration of the Shares
under the federal securities laws.

The Common Stock is listed on the New York Stock Exchange and Pacific

Stock Exchange (symbol: LEG). On September 6, 1994 the average of the high and low prices of the Common Stock on the New York Stock Exchange, Composite Transactions was \$37.3125 per share.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR HAS THE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OF ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

No dealer, salesperson or other person has been authorized to give any information or to make any representations not contained or incorporated by reference in this Prospectus and, if given or made, such other information or representation must not be relied upon as having been authorized by the Company, any Selling Shareholder or any other person. Neither the delivery of this Prospectus nor any sale made herein shall, under the circumstances, create any implication that there has been no change in the affairs of the Company since the date hereof. This Prospectus does not constitute an offer to sell or solicitation of an offer to buy the securities offered hereby to any person or by anyone in any jurisdiction in which such offer or solicitation may not lawfully be made.

The date of this Prospectus is September 23, 1994

AVAILABLE INFORMATION

The Company is subject to the information requirements of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and in accordance therewith files reports, proxy statements, and other information with the Securities and Exchange Commission (the "Commission"). Such reports, proxy statements and other information can be inspected and copied at the offices of the Commission at Room 1024, 450 Fifth Street, N.W., Washington, D.C. 20549 and at the Commission's Regional Offices at Northwestern Atrium Center, 500 West Madison Street, Suite 1400, Chicago, Illinois 60661-2511; 75 Park Place, 14th Floor, New York, New York 10007; and 5757 Wilshire Blvd., Suite 500 East, Los Angeles, California 90036-3648. Copies of such material can also be obtained from the Public Reference Section of the Commission at 450 Fifth Street, N.W., Washington, D.C. 20549 at prescribed rates. Reports, proxy statements and other information concerning the Company can be inspected and copied at the offices of the New York Stock Exchange at 20 Broad Street, New York, New York and at the office of the Pacific Stock Exchange Incorporated, Listings Department, 115 Sansone Street, Suite 1104, San Francisco, California 94104. This Prospectus does not contain all the information set forth in the Registration Statement filed by the Company with respect to the offering made hereby. Copies of such Registration Statement are available from the Commission.

INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

The following documents have been previously filed by the Company with the Commission and are incorporated by reference into this Prospectus:

- (1) Annual Report on Form 10-K for the year ended December 31, 1993.
- (2) Quarterly Reports on Form 10-Q for the quarters ended March 31, 1994 and June 30, 1994.
- (3) The description of the Company's common stock contained in Form 8-A dated June 5, 1979, including any amendments or reports filed for the purpose of updating such description.
- (4) The description of the Company's Preferred Stock Purchase Rights contained in Form 8-A dated February 15, 1989, including any amendments or reports filed for the purpose of updating such description.

All reports and definitive proxy statements filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the date of this Prospectus and prior to the termination of the offering to be made hereunder shall be deemed to be incorporated by reference into this Prospectus and to be a part hereof from the date of filing such documents, except that in no event shall any information included in any such document in response to item 402(i), (k) or (l) of Regulation S-K be deemed to constitute a part of this Prospectus.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Prospectus to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified

or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Prospectus.

The Company will provide without charge to each person, including any beneficial owner, to whom this Prospectus is delivered, upon written or oral request of such person, a copy of any or all of the documents incorporated herein or in the Registration Statement by reference (other than exhibits to such documents unless such exhibits are specifically incorporated by reference in such documents). All requests for such information should be directed to the Company's executive offices at No. 1 Leggett Road, Carthage, Missouri 64836, Attention: Investor Relations, (417) 358-8131.

THE COMPANY

The Company was incorporated in 1901 as the successor to a partnership formed in 1883 at Carthage, Missouri. That partnership was a pioneer in the manufacture and sale of steel coil bedsprings. Products produced and sold for the furnishings industry constitute the largest portion of the Company's business. These include primarily components used by companies making furniture and bedding for homes, offices and institutions. Also in the furnishings area, the Company produces and sells some finished furniture and carpet cushioning materials. In addition, a group of diversified products is produced and sold. The Company believes it is the largest producer of a diverse range of furniture and bedding components in the United States.

The Company's principal executive offices are located at No. 1--Leggett Road, Carthage, Missouri 64836, telephone (417) 358-8131. Unless otherwise indicated the term "Company" includes Leggett & Platt, Incorporated and its majority-owned subsidiaries.

USE OF PROCEEDS

The Company will not receive any of the proceeds from the sale of the Shares by the Selling Shareholders.

SELLING SHAREHOLDERS

The following information has been provided to the Company by the persons listed below as the Selling Shareholders (the "Selling Shareholders") including the number of shares of the Common Stock beneficially owned by each Selling Shareholder as of September 6, 1994, and the number of shares of the Common Stock being offered for the account of such Selling Shareholder pursuant to this Prospectus.

Name of Selling Shareholders	Beneficially Owned Prior to Offering	Shares Offered Hereby	Shares to Be Offered After Completion of This Offering
Adrian J. Simonet	2,782	2,504	278
William M. Gutbrod	2,782	2,504	278
Joyce A. Foss	2,782	2,504	278
Terry L. O'Brian	2,782	2,504	278
Victor B. Lewis	1,391	1,252	139
Frances W. Smith	696	626	70
Carolyn L. Looney	696	626	70
Joel E. Simms	696	626	70
Wesley L. Thomas	696	626	70
Tamara D. Lusher	696	626	70
Betsy McDavid	696	626	70

None of the Selling Shareholders has held any position or office or otherwise had a material relationship with the Company within the past three years other than as a result of the ownership of the shares of the Common Stock of the Company.

Each of the Selling Shareholders received the Shares offered hereby directly or indirectly in connection with the merger of L&P\POP Acquisition Company, a wholly-owned subsidiary of the Company, into Southeastern Manufacturing Co., Inc., a Florida corporation ("SEMCO"). As a result of this transaction, SEMCO became a wholly-owned

subsidiary of the Company.

PLAN OF DISTRIBUTION

The Shares may be sold from time to time by the Selling Shareholders or their pledgees or donees. Such sales may be made on one or more exchanges or in negotiated transactions not on an exchange at prices and at terms then prevailing or at prices related to the then current market price or at negotiated prices. The Shares may be sold by one or more of the following: (a) a block trade in which the broker or dealer so engaged will attempt to sell the Shares as agent but may position and resell a portion of the block as principal to facilitate the transaction; and (b) ordinary brokerage transactions and transactions in which the broker solicits purchasers. In effecting sales, brokers or dealers engaged by Selling Shareholders may arrange for other brokers or dealers to participate. Brokers or dealers will receive commissions or discounts from Selling Shareholders in amounts to be negotiated immediately prior to the sale which amounts will not be greater than that normally paid in connection with ordinary trading transactions. In addition, any securities covered by this Prospectus which qualify for sale pursuant to Rule 144 may be sold under Rule 144 rather than pursuant to this Prospectus.

PRO FORMA FINANCIAL INFORMATION

Pro forma financial information reflecting the acquisition of interests acquired by the Company since December 31, 1993 is set out on the following pages.

LEGETT & PLATT, INCORPORATED AND SUBSIDIARIES
AND
1994 CUMULATIVE ACQUISITION COMPANIES
PRO FORMA CONDENSED COMBINED BALANCE SHEET
JUNE 30, 1994
(Unaudited)

The following pro forma condensed combined balance sheet combines balance sheets of Leggett & Platt, Incorporated and Subsidiaries (Leggett) and the 1994 Cumulative Acquisition Companies (Acquisition Companies) at June 30, 1994, under the assumptions set forth in the accompanying notes. The pro forma condensed combined balance sheet is not necessarily indicative of the financial position of the combined companies as it may be in the future.

	Historical Leggett	Acquisition Companies	Pro Forma Amount	Adjustments Note Reference	Pro Forma Combined
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 8.8	\$ 0.3	\$ -		\$ 9.1
Receivables	248.6	16.1	-		264.7
Inventories	223.1	14.5	-		237.6
Other current assets	27.0	0.9			27.9
Total Current Assets	507.5	31.8	-		539.3
Property, Plant and Equipment-- at cost					
	618.4	50.1	(11.6)	(3)	656.9
Less accumulated depreciation and amortization	277.9	28.6	(23.8)	(3)	282.7
Net Property, Plant and Equipment	340.5	21.5	12.2		374.2
Other Assets					
Goodwill, net	110.1	0.4	11.1	(3)	121.6
Other intangibles, net	24.6	-	0.5	(3)	25.1
Sundry	35.1	-	-	(2) (3)	35.1
TOTAL ASSETS	\$ 1,017.8	\$ 53.7	\$ 23.8		\$ 1,095.3
LIABILITIES AND SHAREHOLDERS' EQUITY					
Current Liabilities					
Accounts and notes payable	\$ 81.3	\$ 13.4	\$ -		\$ 94.7
Accrued expenses and					

other liabilities	117.2	4.5	-		121.7
	-----	-----	-----		-----
Total current liabilities	198.5	17.9	-		216.4
Long-Term Debt	196.4	5.8	45.8	(2) (3)	248.0
Deferred Income Taxes and Other Liabilities	55.8	1.4	-		57.2
Shareholders' Equity					
Common stock	0.4	0.1	(0.1)	(2) (3)	0.4
Additional contributed capital	128.6	2.3	(1.1)	(2) (3)	129.8
Retained Earnings	443.0	28.4	(23.0)	(3)	448.4
Cumulative translation adjustment	(4.9)	-			(4.9)
Less treasury stock	-	(2.2)	2.2	(3)	-
	-----	-----	-----		-----
Total shareholders' equity	567.1	28.6	(22.0)		573.7
	-----	-----	-----		-----
TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	\$ 1,017.8	\$ 53.7	23.8		\$ 1,095.3
	-----	-----	-----		-----
	-----	-----	-----		-----

LEGGETT & PLATT, INCORPORATED AND SUBSIDIARIES
AND
1994 CUMULATIVE ACQUISITION COMPANIES
PRO FORMA CONDENSED COMBINED STATEMENT OF EARNINGS
SIX MONTHS ENDED JUNE 30, 1994
(Unaudited)

The following pro forma condensed combined statement of earnings combines the operations of Leggett & Platt, Incorporated and Subsidiaries (Leggett) and the 1994 Cumulative Acquisition Companies (Acquisition Companies) for the six months ended June 30, 1994. This statement has been prepared under the assumptions set forth in the accompanying notes. The pro forma condensed combined statement of earnings is not necessarily indicative of the results of operations of the combined companies as they may be in the future or as they might have been had the acquisition been effective January 1, 1994.

	Historical Leggett	Acquisition Companies	Pro Forma Amount	Adjustments Note Reference	Pro Forma Combined
	-----	-----	-----	-----	-----
Net sales	\$ 883.4	\$ 98.7	\$ (0.9)	(4)	\$ 981.2
Costs, expenses and other					
Cost of goods sold	680.5	79.4	(0.5)	(4) (5)	759.4
Selling, distribution, administrative and other, net	109.7	11.2	0.4	(5)	121.3
Interest expense	3.8	4.3	(0.9)	(6)	7.2
	-----	-----	-----		-----
Total costs, expenses and other	794.0	94.9	(1.0)		887.9
	-----	-----	-----		-----
Earnings before income taxes	89.4	3.8	0.1		93.3
Income taxes	35.2	1.5	0.0	(7)	36.7
	-----	-----	-----		-----
Net Earnings	\$ 54.2	\$ 2.3	\$ 0.1		\$ 56.6
	-----	-----	-----		-----
	-----	-----	-----		-----
Earnings Per Share	\$ 1.31				\$ 1.35
Average Shares Outstanding	41.4				42.0

LEGGETT & PLATT, INCORPORATED AND SUBSIDIARIES
AND
1994 CUMULATIVE ACQUISITION COMPANIES
PRO FORMA CONDENSED COMBINED STATEMENT OF EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 1993
(Unaudited)

The following pro forma condensed combined statement of earnings combines the operations of Leggett & Platt, Incorporated and Subsidiaries (Leggett) and the 1994 Cumulative Acquisition Companies (Acquisition

Companies) for the twelve months ended December 31, 1993. This statement has been prepared under the assumptions set forth in the accompanying notes. The pro forma condensed combined statement of earnings is not necessarily indicative of the results of operations of the combined companies as they may be in the future or as they might have been had the acquisition been effective January 1, 1993.

	Historical Leggett -----	Acquisition Companies -----	Pro Forma Amount -----	Adjustments Note Reference -----	Pro Forma Combined -----
Net sales	\$ 1,526.7	\$ 181.4	\$ (3.7)	(4)	\$ 1,704.4
Costs, expenses and other					
Cost of goods sold	1,177.7	142.9	(2.9)	(4) (5)	1,317.7
Selling, distribution, admin- istration and other, net	197.8	25.5	1.0	(5)	224.3
Interest expense	10.2	9.0	(2.8)	(6)	16.4
	-----	-----	-----		-----
Total costs, expenses and other	1,385.7	177.4	(4.7)		1,588.4
	-----	-----	-----		-----
Earnings before income taxes	141.0	4.0	1.0		146.0
Income taxes	55.1	1.6	0.4	(7)	57.1
	-----	-----	-----		-----
Net Earnings	\$ 85.9	\$ 2.4	\$ 0.6		\$ 88.9
	-----	-----	-----		-----
	-----	-----	-----		-----
Earnings Per Share	\$ 2.09				\$ 2.13
Average Shares Outstanding	41.1				41.7

LEGGETT & PLATT, INCORPORATED
AND
1994 CUMULATIVE ACQUISITION COMPANIES
NOTES TO PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS
(Unaudited)

- Note 1: The pro forma financial statements assume Leggett & Platt, Incorporated (Leggett) will acquire certain assets or all of the outstanding capital stock of the 1994 Cumulative Acquisition Companies (Acquisition Companies) in exchange for \$85.7 million in cash and 598,569 shares of Leggett's common stock. Included in Acquisition Companies are five purchases and one pooling of interests which have been consummated, as well as two purchases and one pooling of interests which are probable. The pro forma condensed combined balance sheet presents the acquisitions as if they had occurred on June 30, 1994, while the pro forma condensed combined statements of earnings for six months ended June 30, 1994 and the year ended December 31, 1993 present the acquisitions as if they had occurred on January 1, of each year.
- Note 2: To record Leggett's investment in Acquisition Companies made subsequent to June 30, 1994.
- Note 3: To eliminate Leggett's investment in Acquisition Companies.
- Note 4: To eliminate sales between Leggett and Acquisition Companies prior to the respective acquisition dates.
- Note 5: To record depreciation and amortization on the stepped-up basis from the purchase acquisitions.
- Note 6: To reduce interest expense on debt which would have been retired through the issuance of new debt with lower interest rates assuming the acquisition dates mentioned above.
- Note 7: To record the tax expense on the items in Notes 4, 5 and 6.

CAPITAL STOCK

The Company's authorized capital stock consists of 300,000,000 shares of Common Stock, \$.01 par value, 1,000,000 shares of Series A Junior Participating Preferred Stock and 99,000,000 shares of Preferred Stock without par value. As of September 6, 1994, there were 41,064,731 shares of Common Stock and no shares of preferred stock outstanding.

A description of the Common Stock is contained in the Company's Registration Statement on Form 8-A, dated June 5, 1979, including any amendments or reports filed for the purpose of updating such description, which is incorporated by reference. A description of the Preferred Stock Purchase Rights is contained in the Company's Registration Statement on Form 8-A, dated February 15, 1989, including any amendments or reports filed for the purpose of updating such description, which is also incorporated by reference.

LEGAL OPINIONS

Ernest C. Jett, Assistant General Counsel of the Company, has rendered an opinion concerning the validity of the Shares and certain other legal matters. Mr. Jett is a full-time employee of the Company. On September 6, 1994, Mr. Jett beneficially owned 21,450 shares of Common Stock and held options to purchase an additional 9,750 shares of Common Stock.

EXPERTS

The consolidated balance sheet of Leggett & Platt, Incorporated and subsidiaries as of December 31, 1993 and 1992, and the related consolidated statements of earnings, changes in shareholders' equity and cash flows for each of the three years in the period ended December 31, 1993, and the related schedules included in the Annual Report on Form 10-K of the Company for the year ended December 31, 1993 incorporated by reference in the Registration Statement have been examined by Price Waterhouse, independent certified public accountants, as set forth in their reports which have been incorporated herein by reference. Such financial statements and schedules are included in reliance upon such reports and upon the authority of such firm as experts in accounting and auditing.

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LEGGETT & PLATT, INCORPORATED

15,024 Shares
Common Stock
\$.01 Par Value

(and Preferred Stock Purchase Rights
attached to the Common Stock)

PROSPECTUS

September 23, 1994

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 14. Other Expenses of Issuance and Distribution

The following table sets forth the estimated expenses of the Company in connection with the issuance and distribution of the securities being registered, exclusive of those expenses to be borne by the Selling Shareholders.

SEC registration fee	\$	194
Accounting fees and expenses		750
Legal fees and expenses		1500
Printing of documents		200
Miscellaneous		200

Total	\$	2,094

Item 15. Indemnification of Directors and Officers

Under the Company's Restated Articles of Incorporation and Missouri corporation laws, each of the present and former directors and officers of the Company may be entitled to indemnification under certain circumstances from certain liabilities, claims and expenses arising from any threatened, pending or completed action, suit or proceeding (including any such action, suit or proceeding arising under the Securities Act of 1933), to which they are made a party by reason of the fact that he is or was a director or officer of the Company.

The Company insures its directors and officers against certain liabilities and has insurance against certain payments which it may be obliged to make to such persons under the indemnification provisions of its Restated Articles of Incorporation.

Item 16. Exhibits

- 5 Opinion of Ernest C. Jett, Assistant General Counsel to Registrant (previously filed)
- 23(a) Consent of Price Waterhouse
- 23(b) Consent of Ernest C. Jett, Assistant General Counsel (contained in opinion filed as Exhibit 5 hereto)
- 24 Reference is made to Exhibit 24 of Registrant's Annual Report on Form 10-K for the year ended December 31, 1993 for the Power of Attorney dated February 9, 1994 executed by the Company's Board of Directors with respect to the stock being sold by the Selling Shareholders referred to in the Prospectus which is a part of this Registration Statement.

Item 17. Undertakings

The undersigned Registrant hereby undertakes:

(a)

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any Prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the Prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

Provided, however, that paragraphs (i) and (ii) above do not apply if the information required to be included in a post-effective amendment

(b) Principal Financial Officer
and Principal Accounting Officer:

/s/ MICHAEL A. GLAUBER	Vice President, Finance	September 23,
Michael A. Glauber	& Administration	1994

(c) Directors:

HERBERT C. CASTEEL*	Director
Herbert C. Casteel	

ROBERT TED ENLOE, III*	Director
Robert Ted Enloe, III	

RICHARD T. FISHER*	Director
Richard T. Fisher	

FRANK E. FORD, JR.*	Director
Frank E. Ford, Jr.	

ROBERT A. JEFFERIES, JR.*	Director
Robert A. Jefferies, Jr.	

ALEXANDER M. LEVINE*	Director
Alexander M. Levine	

JAMES C. MCCORMICK*	Director
James C. McCormick	

RICHARD L. PEARSALL*	Director
Richard L. Pearsall	

MAURICE E. PURNELL, JR.*	Director
Maurice E. Purnell, Jr.	

FELIX E. WRIGHT*	Director
Felix E. Wright	

By	/s/ ERNEST C. JETT	September 23,
	Ernest C. Jett	1994

*Attorney-in-fact Pursuant to Power
of Attorney dated February 9, 1994

EXHIBIT INDEX

Exhibit Number	Description
5	Opinion of Ernest C. Jett, Assistant General Counsel to the Registrant (previously filed)
23(a)	Consent of Price Waterhouse
23(b)	Consent of Ernest C. Jett, Assistant General Counsel (contained in Opinion)
24	Power of Attorney dated February 9, 1994, reference is made to Exhibit 24 in Registrant's Annual Report on Form 10-K for the year ended December 31, 1993

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Prospectus constituting part of this Post-Effective Amendment No. 1 to Registration Statement (33-55413) on Form S-3 of our report dated February 17, 1994 appearing on page 29 of Leggett & Platt Incorporated's Annual Report on Form 10-K for the year ended December 31, 1993. We also consent to the incorporation by reference of our report on the Financial Statement Schedules, which appears on page 35 of such Annual Report on Form 10-K. We also consent to the references to us under the headings "Experts" in such prospectus.

/s/ Price Waterhouse LLP
PRICE WATERHOUSE LLP

St. Louis, Missouri
September 23, 1994