

October 13, 2022

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

Incorporated

Fiscal Year Ended December 31, 2021
2022

Re: Leggett & Platt,
Form 10-K for
Filed February 22,
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