

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT  
Pursuant to Section 13 or 15(d)  
of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) April 3, 2007

**LEGETT & PLATT, INCORPORATED**

(Exact name of registrant as specified in its charter)

**Missouri**  
(State or other jurisdiction  
of incorporation)

**001-07845**  
(Commission File Number)

**44-0324630**  
(IRS Employer  
Identification No.)

**No. 1 Leggett Road, Carthage, MO**  
(Address of principal executive offices)

**64836**  
(Zip Code)

**Registrant's telephone number, including area code 417-358-8131**

**N/A**  
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2 below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 7.01 Regulation FD Disclosure.**

On April 3, 2007, Leggett & Platt, Incorporated issued a press release regarding the sale of its prime foam operations and the anticipated impact on earnings. A copy of the Company's press release is furnished as Exhibit 99.1 and is incorporated by reference.

This information is being furnished and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or incorporated by reference into any document filed under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
99.1	Leggett & Platt, Incorporated Press Release dated April 3, 2007

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**LEGETT & PLATT, INCORPORATED**

Date: April 3, 2007

By: /s/ Ernest C. Jett

Ernest C. Jett

Senior Vice President – General Counsel and Secretary

INDEX TO EXHIBITS

<u>Exhibit No.</u>	<u>Description</u>
99.1	Leggett & Platt, Incorporated Press Release, dated April 3, 2007



FOR IMMEDIATE RELEASE: APRIL 3, 2007

**LEGGETT & PLATT ANNOUNCES DIVESTITURE OF PRIME FOAM OPERATIONS**

Carthage, MO, April 3, 2007 – FORTUNE 500 diversified manufacturer, Leggett & Platt Incorporated, today announced the sale of its Prime Foam operations to Comfort Co., a company controlled by Catterton Partners, a private equity firm based in Greenwich, CT. The sale of this business, with 2006 annual revenue of approximately \$200 million, marks the largest divestiture in Leggett's history. Leggett's Prime Foam business unit mainly produces foam used for cushioning by upholstered furniture and bedding manufacturers. Leggett will retain its foam operations that manufacture carpet underlay.

President and CEO David S. Haffner commented, "This divestiture is consistent with our previously stated intention to actively manage our portfolio of businesses. We will continually evaluate the strategy and competitive positions of our individual businesses, and plan to participate only in markets in which we can be a market leader and generate an attractive cash flow return on investment. The sale of the prime foam operations reflects this portfolio approach. Although the business is performing well and has some opportunity for growth, our market position is small and the business is not strategic to Leggett."

Leggett anticipates a pre-tax gain from the sale of \$24 million, or \$.06 per share. In addition, the divestiture is expected to reduce Leggett's full-year operating earnings by approximately \$.04 per share. The net impact on 2007 earnings is an increase of about \$.02 per share. First quarter results, along with second quarter and full-year 2007 outlook, will be released after the market closes on April 19, 2007, with a conference call the next morning.

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FOR MORE INFORMATION: Visit Leggett's website at [www.leggett.com](http://www.leggett.com).

**COMPANY DESCRIPTION:** Leggett & Platt (NYSE: LEG) is a Fortune 500 diversified manufacturer that conceives, designs and produces a broad variety of engineered components and products that can be found in virtually every home, office, retail store, and automobile. The company serves a broad suite of customers that comprise a "Who's Who" of U.S. manufacturers and retailers. The 124-year-old firm is composed of 29 business units, 33,000 employee-partners, and more than 300 facilities located in over 20 countries.

Leggett & Platt is North America's leading independent manufacturer of the following: a) components for residential furniture and bedding; b) retail store fixtures and point of purchase displays; c) components for office furniture; d) non-automotive aluminum die castings; e) drawn steel wire; f) automotive seat support and lumbar systems; g) carpet underlay; h) adjustable beds; and i) bedding industry machinery for wire forming, sewing and quilting.

**FORWARD-LOOKING STATEMENTS:** Statements in this release that are not historical in nature are "forward-looking." These statements involve uncertainties and risks, including the company's ability to improve operations and realize cost savings, price and product competition from foreign and domestic competitors, changes in demand for the company's products, cost and availability of raw materials and labor, fuel and energy costs, future growth of acquired companies, general economic conditions, foreign currency fluctuation, litigation risks, and other factors described in the company's Form 10-K. Any forward-looking statement reflects only the company's beliefs when the statement is made. Actual results could differ materially from expectations, and the company undertakes no duty to update these statements.

CONTACT: Investor Relations, (417) 358-8131, or [invest@leggett.com](mailto:invest@leggett.com)  
Susan R. McCoy, Director

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