

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549-7010

December 29, 2008

Room 7010

Matthew C. Flanigan Senior Vice President - Chief Financial Officer Leggett & Platt, Incorporated No. 1 Leggett Road Carthage, Missouri 64836

Re: Leggett & Platt, Incorporated

Form 10-K for Year Ended December 31, 2007 Form 10-Q for Quarter Ended September 30, 2008

File No. 001-07845

Dear Mr. Flanigan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien Accounting Branch Chief