

STEELCASE INC  
Form AW  
December 22, 2006

[ Steelcase Letterhead ]

December 22, 2006

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporate Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: Steelcase Inc. (CIK# 0001050825) Application for Withdrawal  
of Post-Effective Amendments Pursuant to Rule 477 of  
the Securities Act of 1933, as Amended (the Securities Act )

Ladies and Gentlemen:

Pursuant to Rule 477 under the Securities Act, Steelcase Inc., a Michigan corporation (the Company ), hereby applies for withdrawal of its (i) Post-Effective Amendment No. 1 ( Post-Effective Amendment No. 1 ) to the Registration Statement on Form S-8 (File No. 333-46713) (the ESPP Form S-8 ) and (ii) Post-Effective Amendment No. 2 ( Post-Effective Amendment No. 2 ) and, together with Post-Effective Amendment No. 1, the Post-Effective Amendments ) to the Registration Statement on Form S-8 (File No. 333-84251) (the Retirement Plan Form S-8 and, together with the ESPP Form S-8, the Forms S-8 ), each as filed with the Securities and Exchange Commission (the Commission ) on December 15, 2006. The Post-Effective Amendments were incorrectly transmitted to the Commission as POS AM filings.

The Company has terminated all offerings of its Class A Common Stock (the Common Stock ) pursuant to the Forms S-8 and no securities of the Company were sold in connection with the Post-Effective Amendments. The Company will file on the date hereof corrective post-effective amendments under filing type S-8 POS.

Please contact the undersigned at (616) 247-3201 with any questions concerning this application for withdrawal.

Thank you for your assistance in this matter.

Very truly yours,

/s/ Liesl A. Maloney

Liesl A. Maloney

Senior Corporate Counsel and Assistant Secretary