



ITEM 2.02. Results of Operations and Financial Condition

Steelcase Inc. (“the Company”) reported its third quarter fiscal year 2008 results today and is furnishing the earnings release as Exhibit 99.1 attached hereto. Members of the public are invited to listen to the Company’s webcast conference call and view the accompanying presentation slides tomorrow, December 20, 2007, at 11:00 a.m. EST through the link at [www.steelcase.com](http://www.steelcase.com). The presentation slides will be available at [www.steelcase.com](http://www.steelcase.com) before and during the webcast. A replay of the webcast, including presentation slides, can also be accessed through the Company’s website through January 21, 2008.

The earnings release contains certain non-GAAP financial measures. A “non-GAAP financial measure” is defined as a numerical measure of a company’s financial performance that excludes or includes amounts so as to be different than the most directly comparable measure calculated and presented in accordance with GAAP in the statement of income, balance sheet or statement of cash flows of the Company. Pursuant to the requirements of Regulation G, the Company has provided a reconciliation within the earnings release of non-GAAP financial measures to the most directly comparable GAAP financial measure.

The non-GAAP financial measures used within the Company’s earnings release are:

- § Third quarter and year-to-date consolidated gross profit, excluding restructuring items, for the current and prior year in dollars and as a percent of revenue
- § Third quarter and year-to-date gross profit by business segment, excluding restructuring items, for the current and prior year in dollars and as a percent of revenue
- § Third quarter and year-to-date consolidated operating income, excluding restructuring items, for the current and prior year in dollars and as a percent of revenue
- § Third quarter and year-to-date operating income by business segment, excluding restructuring items, for the current and prior year in dollars and as a percent of revenue.

These measures are presented because management uses this information to monitor and evaluate financial results and trends. Therefore, management believes this information is also useful for investors.

The information furnished pursuant to this Current Report on Form 8-K (including the exhibit hereto) shall not be considered “filed” under the Securities Exchange Act of 1934, as amended, nor shall it be incorporated by reference into future filings by the Company under the Securities Act of 1933, as amended, or under the Securities Exchange Act of 1934, as amended, unless the Company expressly sets forth in such future filing that such information is to be considered “filed” or incorporated by reference therein.

EXHIBIT INDEX

| <u>Exhibit<br/>Number</u> | <u>Description</u>                                       |
|---------------------------|--|
| 99.1                      | Earnings Release - Third Quarter Ended November 23, 2007 |

**SIGNATURE**

**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.**

Steelcase Inc.

Date: December 19, 2007

/S/ David C. Sylvester  
David C. Sylvester  
*Vice President and Chief Financial Officer*  
*(Duly Authorized Officer and*  
*Principal Financial Officer)*