

STEELCASE INC  
Form 8-K  
December 22, 2008

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UNITED STATES

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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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): December 22, 2008

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STEELCASE INC.  
(Exact name of registrant as specified in its charter)

Michigan  
(State or other jurisdiction of  
incorporation)

1-13873  
(Commission File Number)

38-0819050  
(IRS employer identification  
number)

901 44th Street SE  
Grand Rapids, Michigan  
(Address of principal executive  
offices)

49508  
(Zip code)

Registrant's telephone number, including area code: (616) 247-2710

None  
(Former name or former address, if changed since last report)

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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))

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rPre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))



ITEM 2.02. Results of Operations and Financial Condition.

Steelcase Inc. (“the Company”) reported its third quarter fiscal 2009 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 today, December 22, 2008, 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) subsequent to the issuance of the press release. A replay of the webcast, including presentation slides, can also be accessed through the Company’s website through January 21, 2009.

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.

ITEM 7.01 Regulation FD Disclosure

The Company has updated its investor presentation and will make it available on the Company’s website at [www.steelcase.com/ir](http://www.steelcase.com/ir). The Company uses this presentation from time to time when company executives meet with investors to discuss our business strategies and long-term goals.

ITEM 9.01 Financial Statements and Exhibits.

d) EXHIBITS.

Exhibit Number	Description
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99.1 Earnings Release – Third Quarter Ended November 28, 2008

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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.

Steelcase Inc.

Date: December 22, 2008

/S/ MARK T. MOSSING

Mark T. Mossing  
Corporate Controller and Chief  
Accounting Officer  
(Duly Authorized Officer and  
Principal Financial Officer)