



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

August 2, 2010

**via U.S. mail and facsimile**

Andrew B. Cogan, Chief Executive Officer  
Knoll, Inc.  
1235 Water Street  
East Greenville, PA 18041

**RE: Knoll, Inc.  
Form 10-K for the Fiscal Year Ended December, 2009  
Form 10-Q for the Fiscal Quarter Ended March 31, 2010  
Definitive Proxy filed March 24, 2010  
File No. 001-12907**

Dear Mr. Cogan:

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