

Mail Stop 3561

July 28, 2006

By Facsimile and U.S. Mail

Daniel T. Hendrix  
President and Chief Executive Officer  
Interface, Inc.  
2859 Paces Ferry Road  
Suite 2000  
Atlanta, GA 30339

**Re: Interface, Inc.  
Form 10-K for Fiscal Year Ended January 1, 2006  
Filed March 17, 2006  
Form 10-Q for Fiscal Quarter Ended April 2, 2006  
Filed May 12, 2006  
File No. 0-11399**

Dear Mr. Hendrix:

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

Sincerely,

Michael Moran  
Accounting Branch Chief