



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

DIVISION OF  
CORPORATION FINANCE

April 7, 2015

Via E-mail

Mr. Lou H. Jones  
Executive Vice President and General Counsel  
Tempur Sealy International, Inc.  
1000 Tempur Way  
Lexington, Kentucky 40511

**Re: Tempur Sealy International, Inc.  
Definitive Additional Materials on Schedule 14A  
Filed April 6, 2015  
File No. 001-31922**

Dear Mr. Jones:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

1. Please characterize the following as your belief in future filings, and provide support for the statements in your response:
  - H Partners' efforts are "self-serving"
  - H Partners seeks to replace the CEO with a "hand-picked, unidentified CEO nominee" and/or seeks to "unilaterally select a CEO candidate"
2. Please characterize the following as your belief in future filings:
  - H Partners' "misleading and false assertions"

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of

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1934 and all applicable Exchange Act rules require. Since the filing persons are in possession of all facts relating to their disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from each filing person acknowledging that:

- the filing person is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the filing person may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact me at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Margaret A. Brown, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP