

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
September 26, 2008**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

Simmons Company

File No. 333-124138 - CF#22453

Simmons Company submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on August 4, 2008.

Based on representations by Simmons Company that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.1	through December 31, 2010
Exhibit 10.2	through December 31, 2010
Exhibit 10.3	through December 31, 2010
Exhibit 10.4	through December 31, 2010
Exhibit 10.5	through December 31, 2010
Exhibit 10.6	through December 31, 2010
Exhibit 10.7	through December 31, 2010
Exhibit 10.8	through December 31, 2010

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Patti J. Dennis
Chief, Office of Disclosure Support