



DIVISION OF  
CORPORATION FINANCE

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

December 2, 2011

Via E-mail

Lawrence J. Rogers  
President and Chief Executive Officer  
Sealy Corporation  
Sealy Drive  
One Office Parkway  
Trinity, North Carolina 27370

**Re: Sealy Corporation**  
**Form 10-K for the Fiscal Year Ended November 28, 2010**  
**Filed January 21, 2011**  
**File No. 1-08738**

Dear Mr. Rogers:

We have limited our review of your filing to your contacts with a country that has been identified as a state sponsor of terrorism, and we have the following comment. Our review with respect to this issue does not preclude further review by the Assistant Director group with respect to other issues. At this juncture, we are asking you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

General

1. In your letter to us dated September 9, 2005, you advised us that Sealy products were sold in Syria by your Saudi Arabian licensee, The Mohammed Quasi Assad & Sons Company (d/b/a Middle East Mattress Factory). It appears from the website of Sealy Saudi Arabia that Middle East Mattress Factory remains your licensee in Saudi Arabia. As you know, Syria is designated as a state sponsor of terrorism by the State Department and is subject to U.S. economic sanctions and export controls. Please describe to us the nature and extent of your past, current, and anticipated contacts with Syria, if any, whether through subsidiaries, distributors, licensees, or other direct or indirect arrangements, since your referenced letter. Your response should describe any goods that

you have provided into Syria, directly or indirectly, and any agreements, commercial arrangements, or other contacts with the Syrian government or entities controlled by it.

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 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to the company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company 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 company 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.

Please contact Pradip Bhaumik, Special Counsel, at (202) 551-3333 or me at (202) 551-3470 if you have any questions about the comment or our review.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Pamela Long  
Assistant Director  
Division of Corporation Finance