



DIVISION OF  
CORPORATION FINANCE

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

January 7, 2013

Via E-mail

Michael Q. Murray  
General Counsel  
Sealy Corporation  
Sealy Drive One Office Parkway  
Trinity, NC 27370

**Re: Sealy Corporation**  
**Form 10-K for the Year Ended November 27, 2011**  
**Filed January 18, 2012**  
**File No. 001-08738**

Dear Mr. Murray:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 rules require.

Sincerely,

/s/ Craig E. Slivka, for

Pamela A. Long  
Assistant Director

cc: Sean Rodgers, Esq. (*via E-mail*)  
Simpson Thacher & Bartlett LLP