



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 10, 2008

Room 7010

James C. Raabe  
Senior Vice President and Chief Financial Officer  
Select Comfort Corporation  
9800 59<sup>th</sup> Avenue North  
Minneapolis, Minnesota

**Re: Select Comfort Corporation  
Form 10-K for Fiscal Year Ended December 31, 2006  
Definitive Proxy Statement on Schedule 14A filed April 12, 2007  
File No. 000-25121**

Dear Mr. Raabe:

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

Sincerely,

Terence O'Brien  
Branch Chief