



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2023

David Callen  
Executive Vice President and Chief Financial Officer  
Sleep Number Corp  
1001 Third Avenue South  
Minneapolis, Minnesota 55404

**Re: Sleep Number Corp**  
**Form 10-K for the year ended January 1, 2022**  
**Form 10-Q for the period ended October 1, 2022**  
**File No. 0-25121**

Dear David Callen:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing