



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

Mail Stop 7010

July 5, 2006

Mr. Thomas E. Chorman
President, Chief Executive Officer and Principal Financial Officer
Foamex International Inc.
1000 Columbia Avenue
Linwood, Pennsylvania 19061

RE: Foamex International Inc.
Forms 10-K and 10-K/A for the Fiscal Year ended January 1, 2006
File No. 0-22624

Foamex L.P.
Form 10-K for the Fiscal Year ended January 1, 2006
File No. 1-11432

Foamex Capital Corporation
Form 10-K for the Fiscal Year ended January 1, 2006
File No. 1-11436

Dear Mr. Chorman:

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

If you have any further questions regarding our review of your filings, please direct them to Gus Rodriguez, Staff Accountant, at (202) 551-3752 or, in his absence, to the Scott Watkinson, Staff Accountant, at (202) 551-3741.

Sincerely,

Rufus Decker
Accounting Branch Chief