



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

June 25, 2008

**Via U.S. mail**

Andrew R. Prusky, Esq.  
Senior Vice President, Legal  
Foamex International Inc.  
1000 Columbia Avenue  
Linwood, Pennsylvania 19061

**RE: Foamex International Inc.  
Preliminary Information Statement on Schedule 14C  
Filed on: June 12, 2008  
File No.: 000-22624**

**Foamex International Inc.  
Form 10-K for the fiscal year ended December 30, 2007  
Filed on: April 4, 2008  
File No.: 000-22624**

Dear Mr. Prusky:

We have completed our review of the following:

- your Preliminary Information Statement on Schedule 14C; and
- your Form 10-K and related filings.

We have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or Nudrat Salik, Staff Accountant, at (202) 551-3692, or Era Anagnosti, Staff Attorney, at (202) 551-3369 or, in her absence, to the undersigned at (202) 551-3767.

Sincerely,

Jennifer R. Hardy  
Legal Branch Chief

Andrew R. Prusky, Esq.  
Foamex International Inc.  
June 25, 2008  
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cc: Judith R. Thoyer, Esq. (via facsimile @ (212) 492-0002)  
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