

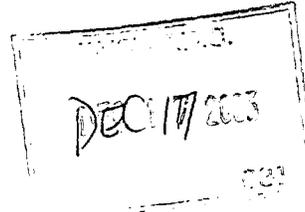
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Cert NYS
NYSE



1-31922

December 17, 2003



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED

DEC 29 2003

**THOMSON
FINANCIAL**

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, TEMPUR-PEDIC INTERNATIONAL INC. (f/k/a "TWI Holdings, Inc."), Common Stock, \$.01 par value per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Amendment No. 1 to Form 8-A received on December 17, 2003. Tentative listing date – December 18, 2003.

Sincerely,