

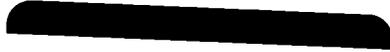


Received SEC
JUL 14 2009
Washington, DC 20549

Michele Lee
MANAGER
CORPORATE ACTIONS

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July 14, 2009



09037000

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

001-08738
CERTNYS

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SEALY CORPORATION, 8% Senior Secured Third Lien Convertible Notes due 2016 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 14, 2009. Tentative listing date – July 15, 2009.

Sincerely,