



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

DIVISION OF  
CORPORATION FINANCE

April 13, 2015

Via E-mail

Mr. Lou H. Jones  
Executive Vice President and General Counsel  
Tempur Sealy International, Inc.  
1000 Tempur Way  
Lexington, Kentucky 40511

**Re: Tempur Sealy International, Inc.  
Definitive Additional Materials on Schedule 14A  
Filed April 6, 2015  
File No. 001-31922**

Dear Mr. Jones:

We have reviewed your filing and have the following comment.

General

1. We have reviewed the response to prior comment 1 and believe that additional support is required with respect to the claim that H Partners' efforts are self-serving. Please refrain from making this statement in future filings, or disclose the personal benefit that you believe that H Partners is seeking by soliciting proxies, other than raising the profile of H Partners and its principal. We do not believe that a shareholder can be presumed to be motivated by a personal benefit not shared by other shareholders simply by seeking to place a specific nominee on the board of directors or, by extension, committees thereof.

You may contact me at (202) 551-3503 if you have any questions regarding our comment.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

Mr. Lou H. Jones  
Tempur Sealy International, Inc.  
April 13, 2015  
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cc: Via E-mail  
Margaret A. Brown, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP