



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

May 27, 2010

By facsimile to (859) 514-5835 and U.S. Mail

Mr. Mark Sarvary  
President and Chief Executive Officer  
Tempur-Pedic International Inc.  
1713 Jaggie Fox Way  
Lexington, KY 40511

Re: Tempur-Pedic International Inc.  
Annual Report on Form 10-K for the fiscal year ended December 31, 2009  
Filed February 6, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed March 24, 2010  
File No. 1-31922

Dear Mr. Sarvary:

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

If you have questions about our review of these filings, you may direct them to Edward M. Kelly, Senior Counsel, at (202) 551-3728 or Craig E. Slivka, Special Counsel, at (202) 551-3729.

Very truly yours,

Pamela A. Long  
Assistance Director