



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

May 23, 2018

Via E-mail

Mr. Bhaskar Rao  
Chief Financial Officer  
Tempur Sealy International, Inc.  
1000 Tempur Way  
Lexington, Kentucky 40511

**Re: Tempur Sealy International, Inc.  
Form 10-K for the Year Ended December 31, 2017  
Filed March 1, 2018  
File No. 1-31922**

Dear Mr. Rao:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction