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06 JUN 12 PM 11:23 June 6, 2006

2520062760418



Re: Blue Bell Mattress Co., Inc.
Blue Bell Mattress Co., Inc.
Supplemental Executive Retirement Plan

Secretary of Labor
Top Hat Exemption,
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir/Madam:

Blue Bell Mattress Co., Inc. ("Employer") has adopted the Blue Bell Mattress Co., Inc. Supplemental Executive Retirement Plan (the "Plan"), effective May 1, 2006.

Pursuant to Section 104(a) of the Employee Retirement Income Security Act of 1974, as amended, and DOL Regulation §2520.104-23, the Employer submits the following information:

1. Name and address of Employer sponsoring the Plan:

Blue Bell Mattress Co., Inc.
77 Bloomfield Avenue
Windsor, CT 06075

2. Employer Identification Number: 06-071517900.

06-0715179

3. Blue Bell Mattress Co., Inc. maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

4. The number of employees eligible to participate in the Plan is one (1).

Kindly acknowledge receipt of this letter by stamping the enclosed copy of this letter marked "FILED" and returning it to the undersigned in the enclosed self-addressed, stamped envelope provided for your convenience.

If you have any questions regarding this filing, please call me.

Very truly yours,

Mark A. Daniele

MAD:mtm\encs.

cc: Steve Byer



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