

May 18, 2009

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

Dear Sir or Madam:

Effective as of August 21, 2008, Select Comfort Corporation adopted the Select Comfort Corporation Executive Severance Pay Plan. As noted in the company's original top-hat filing on January 9, 2003, Select Comfort Corporation adopted the Select Comfort Executive Investment Plan on December 20, 2002.

Although the company intends that the Executive Severance Pay Plan be treated as a welfare plan under ERISA, this filing is made in the event that the Executive Severance Pay Plan is determined to be a pension plan. In that event, the Executive Severance Pay Plan (like the Executive Investment Plan) is, pursuant to 29 CFR §2520.104-23, a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following information is submitted for the plans.

Select Comfort Executive Investment Plan

1. Employer's Name and Address:
Select Comfort Corporation
9800 59th Avenue North
Plymouth MN 55442
2. Employer Identification Number: 41-1597886
3. Number of Employees Participating (as of May 14, 2009): 55
4. Other unfunded plans maintained primarily for the benefit of management or highly compensated employees: Select Comfort Executive Severance Pay Plan

Select Comfort Corporation Executive Severance Pay Plan

1. Employer's Name and Address:
Select Comfort Corporation
9800 59th Avenue North
Plymouth MN 55442
2. Employer Identification Number: 41-1597886
3. Number of Employees Participating (as of May 14, 2009): 26
4. Other unfunded plans maintained primarily for the benefit of management or highly compensated employees: Select Comfort Executive Investment Plan

A copy of one or both plans will be furnished to you upon request.

If you have any questions, please contact the undersigned at (763) 551-7000.

Very truly yours,



Mark A. Kimball
Senior Vice President, General Counsel & CAO

select  comfort.

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