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**DANNY SEO PARTNERS WITH SIMMONS FOR NEW ECO-FRIENDLY
NATURAL CARE BEDDING LINE**

-A healthier lifestyle, a greener product, a better night's sleep -

(ATLANTA – January 28, 2008) – As part of its ongoing commitment to developing natural products that are healthy for consumers and good for the environment, Simmons Bedding Company is unveiling a line of eco-friendly bedding products in collaboration with acclaimed environmental lifestyle expert Danny Seo.

Through a new partnership arrangement, Simmons has developed a Natural Care™ by Danny Seo™ line of mattress products. The collection, which will have a suggested retail price of \$1,599 and up, will be available in select mattress retailers across the country in September.

Seo emphasizes that green is not a trend and should be regarded as a lifestyle choice that does not mean having to sacrifice comfort or beauty. "I know from experience that shopping for an affordable 'green' mattress can be daunting and expensive. I'm excited about the partnership with Simmons and the opportunity to make an eco-friendly product available to consumers from a company they know and trust," said Seo. "The Natural Care™ line is truly designed with a healthier lifestyle and sustainable living in mind. Because the beds are made with luxurious natural materials, the collection is the perfect marriage of style and sustainability. I'm very proud of the Natural Care™ line."

An eco-style expert

Born on Earth Day 1977, Seo started an environmental group on his 12th birthday with just a few friends, and by age 18 had grown Earth 2000 into the country's largest teenage

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environmental organization. When he was 21, the Washington Post profiled Seo's unique approach to green living, which demonstrated that style and sustainability do not need to be mutually exclusive of each other. This article about Seo's eco-style was the catalyst that transformed his everyday way of living into a lifestyle brand.

Seo's creative ideas serve as a platform for his multi-platform approach towards teaching America simple ideas on greener living including six best-selling books under the "Simply Green" banner; as green living contributor to CBS' "The Early Show;" co-host of the HGTV show "Red Hot & Green;" his one-a-day calendar "Do Just One Thing;" a weekly column on TheHuffingtonPost.com; his Simmons® Natural Care™ by Danny Seo™ mattress and healthy sleep system; partnership with Method Home Products; DVD "Simple Steps to a Greener Home;" and his collaboration with JCPenney as their Green Living Partner.

Natural Care™ latex, healthy living

Simmons® Natural Care™ mattresses are designed with the wellness-oriented consumer in mind, providing lift in all the right places while helping to eliminate pressure points across the entire body. Natural Care™ mattresses are built using soft and supportive latex made from the milk sap of the rubber tree, which is a biodegradable material that is extremely resilient and performs beautifully for years.

Natural Care™ latex gives health-conscious consumers consistent comfort and support, with the added benefit of being naturally anti-microbial, hypoallergenic and resistant to dust mites, mold and mildew. In addition, Natural Care™ mattresses, like all Simmons® products, are PBDE-free.

"The Natural Care™ by Danny Seo™ line is a natural extension of our efforts to deliver luxurious mattresses that are good for the environment. We're proud to do our part to help consumers sleep easy knowing they could be contributing to a healthier lifestyle and a healthier planet," said Tim Oakhill, Simmons executive vice president of marketing. "Danny is a source of inspiration for many consumers who value eco-living, and we look forward to tapping into his expertise as part of our process for bringing products to market and on behalf of our customers."

Simmons will share Seo's tips for creating the perfect environmentally-friendly bedroom with consumers in-store, online and through public relations. A print advertising campaign is

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planned for early summer. Seo is represented by CAA, who also negotiated the Simmons® partnership on his behalf. To learn more about the Simmons® Natural Care™ line, please visit naturalcarebed.com.

About Simmons

Atlanta-based Simmons Company, through its indirect subsidiary Simmons Bedding Company, is one of the world's largest mattress manufacturers, manufacturing and marketing a broad range of products under brands including Beautyrest®, Beautyrest Black™, Natural Care™, ComforPedic by Simmons™, Beautyrest Beginnings™ and Deep Sleep®. Simmons Bedding Company operates 21 conventional bedding manufacturing facilities and two juvenile bedding manufacturing facilities across the United States, Canada and Puerto Rico. Simmons also serves as a key supplier of beds to many of the world's leading hotel groups, casinos and resort properties. Simmons is committed to developing superior mattresses and promoting a higher quality sleep for consumers around the world. For more information, visit the company's Web site at www.simmons.com.

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This press release includes forward-looking statements that reflect our current views about future events and financial performance. Words such as “estimates,” “expects,” “anticipates,” “projects,” “plans,” “intends,” “believes,” “forecasts” and variations of such words or similar expressions that predict or indicate future events, results or trends, or that do not relate to historical matters, identify forward-looking statements. The forward-looking statements in this press release speak only as of the date of this call. These forward-looking statements are expressed in good faith and we believe there is a reasonable basis for them. However, there can be no assurance that the events, results or trends identified in these forward-looking statements will occur or be achieved. Investors should not rely on forward-looking statements because they are subject to a variety of risks, uncertainties and other factors that could cause actual results to differ materially from our expectations. These factors include, but are not limited to: (i) competitive pricing pressures in the bedding industry; (ii) legal and regulatory requirements; (iii) the success of our new products and the future costs to roll out such products; (iv) our relationships with and viability of our major suppliers; (v) fluctuations in our costs of raw materials; (vi) our relationship with significant customers and licensees; (vii) our ability to increase prices on our products and the effect of these price increases on our unit sales; (viii) an increase in our return rates and warranty claims; (ix) our labor relations; (x) departure of our key personnel; (xi) encroachments on our intellectual property; (xii) our product liability claims; (xiii) our level of indebtedness; (xiv) interest rate risks; (xv) foreign currency exchange rate risks; (xvi) compliance with covenants in our debt agreements; (xvii) our future acquisitions; (xviii) our ability to successfully integrate Simmons Canada and ComforPedic into our operations; (xix) our ability to achieve the expected benefits from any personnel realignments; (xx) our ability to successfully implement our new enterprise resource planning system; and (xxi) other risks and factors identified from time to time in our reports filed with the Securities and Exchange Commission. We undertake no obligation to update or revise any forward-looking statements, either to reflect new developments or for any other reason.