



UNITED STATES OF AMERICA  
FEDERAL TRADE COMMISSION  
600 PENNSYLVANIA AVENUE, NW  
WASHINGTON, DC 20580

Division of Enforcement  
Bureau of Consumer Protection

June 24, 2011

**FEDERAL EXPRESS**

Petty Rader, Esq.  
Corporate Counsel  
Munchkin, Inc.  
16689 Schoenborn Street  
North Hills, California 91343

Dear Ms. Rader:

The staff of the Federal Trade Commission ("FTC") has received your submission of June 2, 2011 on behalf of Munchkin, Inc. ("Munchkin"). In your letter, you asserted that Munchkin will no longer make unqualified "Made in USA" claims in retailer websites, law labels, and retail packaging for mattresses that are not all or virtually all made in the USA. Instead, Munchkin will make only appropriate qualified claims for these mattresses. In a subsequent phone communication, you confirmed that unqualified "Made in USA" claims have been removed from retailer websites, and that you are working to implement changes to labels and packaging as expeditiously as possible.

Based on your statements, the staff has decided not to pursue this investigation any further. This action should not be construed as a determination that there was no violation of Section 5 of the Federal Trade Commission Act ("FTC Act"), 15 U.S.C. § 45. The Commission reserves the right to take such further action as the public interest may require. If you have any questions, I can be reached at (202) 326-2890.

Sincerely,

A handwritten signature in cursive script, appearing to read "Laura Koss".

Laura Koss  
Staff Attorney