BETER BED HOLDING
Hard at work on a good night's rest

PRESS RELEASE

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BETER BED HOLDING: DECLARATION OF DIVIDEND AND SHARE BUY BACK PROGRAM

The Annual General Meeting of Shareholders of Beter Bed Holding N.V. that was held on 25 April 2007 declared a final dividend of EUR 0.65 per ordinary share of nominally EUR 0.02 each for the 2006 financial year.

An interim dividend of EUR 0.25 was paid in November 2006. The total dividend for 2006 consequently amounts to EUR 0.90, resulting in a pay-out ratio of 82%. A dividend of EUR 0.60 was paid for 2005 (pay-out ratio: 83%).

The dividend will be paid entirely in cash.

The following schedule will apply to the payment of the dividend:

27 April 2007	Listing ex-dividend
2 May 2007	Record date
15 May 2007	Payment of dividend

<u>Dividend policy</u>
The dividend policy of Beter Bed Holding N.V. is aimed at maximising shareholder return while maintaining a healthy financial position.
The company's objective is, subject to certain conditions, to pay out a least 50% of the net profit to shareholders. This will be done in the form of payment of an interim dividend following publication of the third quarter results and payment of a final dividend following approval of the dividend proposal by the Annual General Meeting of Shareholders. This method makes it possible to spread the payment of dividend more evenly across the year.

The company's solvency must never fall below 30% on any given publication date as a result of the payment of dividend. The interest-bearing debt/EBITDA ratio may never exceed two.

<u>Share buy back program</u>
Further to previous announcements and authorization by the Annual General Meeting of Shareholders on 25 April 2007, Beter Bed Holding N.V. announces that its share buy back program for the equivalent of € 5 million for the first half of the year 2007 will start on 3 May 2007. The purpose of the share buy back program is to increase the return for shareholders through a reduction of the outstanding shares.

The share buy back program will be executed in accordance with the mandate given by the Annual General Meeting of Shareholders on 25 April 2007. Within the limits set at that meeting, the maximum price to be paid for the Beter Bed Holding shares will be the higher of the price of the last independent trade and the highest current independent bid on Eurolist by Euronext Amsterdam.

The share buy back program will ultimately terminate on 30 June 2007, unless the maximum number of shares for the equivalent of € 5 million has been repurchased prior to such date. In that case the program will end on the date on which this maximum number is reached. Such early termination will immediately be disclosed.

Beter Bed Holding has mandated the execution of the program to Rabo Securities which makes its trading decisions, with regard to the number of shares and the timing of the purchases, independently of Beter Bed Holding within certain limits. This means that the share buy back program may be continued during closed periods.

Information regarding any possible subsequent buy back of shares in the second half of 2007 will be provided with the publication of the half-year figures on 24 August 2007.

Profile

Beter Bed operates in the European bedroom furnishings market. Its activities include retail trade through a total of approximately 875 stores that operate via the chains Beter Bed (active in the Netherlands), Matratzen Concord (active in the Netherlands, Germany, Austria and Switzerland), El Gigante del Colchón (active in Spain), BeddenReus, Dormaël and Slaapgenoten (all three active in the Netherlands) and MAV (active in Germany). Beter Bed Holding is also active in the field of developing and wholesaling branded products in the bedroom furnishings sector in the Netherlands, Belgium and Germany via its subsidiary DBC International. Beter Bed Holding achieved net revenue of € 320 million in 2006. The company has been listed on the Eurolist of Euronext Amsterdam since December 1996 and forms part of the NextPrime segment. The Beter Bed Holding share is included in the Amsterdam Small-cap Index.

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