



# ANNUAL REPORT

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Pursuant to Rule 15c2-(11)(a)(5)

For

## DEFINITIVE REST MATTRESS COMPANY

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**For the Year Ended December 31, 2013**

**Dated: March 31, 2014**

All information contained in this Information and Disclosure Statement has been compiled to fulfill the disclosure requirements of Rule 15c2-11 (a)(5) promulgated under the Securities and Exchange Act of 1934, as amended. The enumerated captions contained herein correspond to the sequential format as set forth in the rule.

# DEFINITIVE REST MATTRESS COMPANY

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## Table of Contents

Item 1.	The exact name of the Issuer and its predecessors	3
Item 2.	Address of the Issuer's principal executive offices	3
Item 3.	Security Information	3
Item 4.	Issuance History	4
Item 5.	Financial Statements	5
	<i>Unaudited Balance Sheet as of December 31, 2013 and 2012</i>	
	<i>Unaudited Statement of Operations for the years ended December 31, 2013 and 2012</i>	
	<i>Unaudited Statement of Cash Flows for the year ended December 31, 2013 and 2012</i>	
	<i>Notes to Consolidated Financial Statements</i>	
Item 6.	Issuer's Business, Products, and Services	12
Item 7.	Issuer's Facilities	13
Item 8.	Officers, Directors, and Control Persons	13
Item 9.	Third Party Providers	14
Item 10.	Issuer Certification	15

# **DEFINITIVE REST MATTRESS COMPANY**

## **QUARTERLY REPORT**

All information contained in this Initial Information and Disclosure Statement has been compiled to fulfill the disclosure requirements of Rule 15c2-11 (a)(5) promulgated under the Securities and Exchange Act of 1934, as amended. The enumerated captions contained herein correspond to the sequential format as set forth in the rule.

No dealer, salesman or any other person has been authorized to give any information or to make any representations not contained herein in connection with the Issuer. Any representations not contained herein must not be relied upon as having been made or authorized by the Issuer.

Delivery of this information does not imply that the information contained herein is correct as of any time subsequent to the date of this Issuer Quarterly Report.

### **ITEM 1. THE EXACT NAME OF THE ISSUER AND ITS PREDECESSORS**

The name of the Issuer is Definitive Rest Mattress Company.

The name of its predecessor is Crescent Hill Capital Corp. The equity interest, i.e. shares of stock were previously held in the name of Crescent Hill Capital Corp., an Oklahoma corporation, prior to the Issuer completing a statutory reorganization pursuant to Section 1081(a) of the Oklahoma General Corporation Laws.

### **ITEM 2. ADDRESS OF THE ISSUER'S PRINCIPAL EXECUTIVE OFFICES**

#### **Company Headquarters:**

4570 Brooks St.  
Montclair, CA 91763  
Telephone: 877-805-2582  
Facsimile: 909-399-3600  
[www.definitiverest.com](http://www.definitiverest.com)

#### **Investor Relations Firm:**

None

### **ITEM 3. SECURITY INFORMATION**

#### **Trading symbol**

The Company's trading symbol is DRMC.

#### **The Company's CUSIP**

The Company's CUSIP is 24477B 109.

#### **Par or Stated Value:**

The Company's Common Stock has a par value of \$0.0001. Each holder of Common Stock has full voting rights at the rate of one (1) vote for each share owned. There are no preemptive rights or cumulative rights and no Preferred Stock has been issued.

#### **Shares Authorized:**

As of the date of this Initial Information and Disclosure Statement, the Issuer has two classes of securities outstanding, Common Stock and Preferred Stock.

The Company is authorized to issue (975,000,000) shares of common stock, of which 67,335,780, with par value \$0.0001 per share, were issued and outstanding as of December 31, 2013.

The Company is authorized to issue fifty million (50,000,000) shares of Preferred Stock, par value \$0.0001, of which there are no shares issued and outstanding.

Shares Outstanding:

**As of the December 31, 2013:**

<u>Class</u>	<u>Shares Authorized</u>	<u>Shares Outstanding</u>	<u>Freely Tradable Shares (Float)</u>	<u>Total Number of Shareholders of Record</u>
Common	200,000,000	67,335,780	108,800	47
Preferred	50,000,000	0	0	0

**As of March 31, 2014:**

<u>Class</u>	<u>Shares Authorized</u>	<u>Shares Outstanding</u>	<u>Freely Tradable Shares (Float)</u>	<u>Total Number of Shareholders of Record</u>
Common	975,000,000 <sup>(1)</sup>	208,835,780	31,148,800	53
Preferred	50,000,000	0	0	0

(1) On February 28, 2014, the Company filed Articles of Amendment with the State of Oklahoma to increase the authorized capital stock of the Company from 200,000,000 shares of common stock to 975,000,000 shares of common stock.

**Transfer Agent**

Action Stock Transfer <sup>(1)</sup>

2469 E Fort Union Blvd., Suite 214

Salt Lake City, UT 841221

Tel: 801-274-1088

Fax: 801-274-1099

<http://www.actionstocktransfer.com>

(1) In February of 2014, the Company's Board of directors appointed Action Stock Transfer to act as the Company's transfer agent. Action Stock Transfer is registered under the Exchange Act.

Restrictions on the transfer of any security:

None

Describe any trading suspension orders issued by the SEC in the past 12 months:

None

**ITEM 4. ISSUANCE HISTORY**

Events by the Issuer Resulting in Changes in Total Outstanding Shares for the Past Two Fiscal Years.

To the best knowledge of the present management of the Company, the list identified below identifies all events, in chronological order, that resulted in changes in total shares outstanding by the Company (1) within the two-year period ending on the last day of the Company's most recent fiscal year and (2) since the last day of the Company's most recent fiscal year.

**(1) At December 31, 2010**, there were 12,015,780 shares of the Company's common stock issued and outstanding.

During the year ended December 31, 2011, the Company issued no shares of the Company's common stock.

During the year ended December 31, 2012, the Company issued no shares of the Company's common stock.

**(2) During the year ended December 31, 2013**, a total of 45,780,000 restricted shares of the Company's common stock were issued. The following is a breakdown of the issuance(s):

On November 5, 2013, Definitive Rest Mattress Company, a California corporation, and the owners of 100% of its issued and outstanding stock, and the Company, entered into a Share Exchange Agreement, wherein all the shares of Definitive Rest (CA) were exchanged for 45,780,000 restricted shares of the Company. The shares were issued on November 26, 2013.

**(3) Subsequent to the year ended December 31, 2013**, a total of 141,500,000 shares of the Company's common stock were issued. The following is a breakdown of the issuance(s):

On February 27, 2014, the Company issued 51,428,570 shares of its restricted common stock as compensation for \$15,000.00 of salary owed to its CFO, at a cost basis of \$0.003.

On February 27, 2014, the Company issued 68,571,439 shares of its restricted common stock as compensation for \$20,000.00 of salary owed to its Secretary/Treasurer, at a cost basis of \$0.003.

On March 6, 2014, the Company issued 6,500,000 shares of its common stock pursuant to a Convertible Promissory Note dated December 21, 2010, for the conversion of \$650.00 of debt owed by the Company, at a conversion price of \$0.0001 per share.

On March 7, 2014, the Company issued 5,000,000 shares of its common stock pursuant to a Convertible Promissory Note dated December 21, 2010, for the conversion of \$500.00 of debt owed by the Company, at a conversion price of \$0.0001 per share.

On March 11, 2014, the Company issued 10,000,000 shares of its common stock pursuant to a Convertible Promissory Note dated December 21, 2010, for the conversion of \$1,000.00 of debt owed by the Company, at a conversion price of \$0.0001 per share.

## **ITEM 5. FINANCIAL STATEMENTS**

The Company does not have audited financial statements and does not have financial statements for any historical periods prior to 2010.

Unaudited financial statements for the Company for the year ended December 31, 2013, are included herein. Management of the Company internally prepared these financial statements.

**DEFINITIVE REST MATTRESS COMPANY**  
**Consolidated Balance Sheet**  
**Internally prepared by management**  
**(Unaudited)**

	At December 31, 2013	At December 31, 2012
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	6,129	18,385
Accounts receivable	6,494	5,013
Inventory	0	322,525
Total Other Current Assets	12,623	345,923
Fixed Assets	83,548	159,866
Fixed assets		
Other Assets		
Intellectual property	15,664	15,664
<b>TOTAL ASSETS</b>	<b>111,835</b>	<b>521,453</b>
<b>LIABILITIES &amp; EQUITY</b>		
Current Liabilities		
Accounts payable and accrued liabilities	35,832	41,499
Note payable - Officer	160,480	160,480
Notes payable	20,000	25,826
Total Other Current Liabilities	216,311	227,804
Long Term Liabilities		
Convertible Promissory Note dated 12.21.10	21,000	21,000
Convertible Promissory Note dated 8.26.10	9,237	9,237
Convertible Promissory Note dated 8.6.10	23,375	23,375
Convertible Promissory Note dated 8.2.10	48,350	48,350
Convertible Promissory Note dated 12.18.12	25,000	
Total Long Term Liabilities	126,962	101,962
Total Current Liabilities	343,273	329,766
Equity		
Common stock	100	100
Additional paid in capital	173,091	174,688
Retained earnings	(404,628)	16,898
Total Equity	(231,438)	191,687
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>111,835</b>	<b>521,453</b>

*The accompanying notes are an integral part of these financial statements.*

**DEFINITIVE REST MATTRESS COMPANY**  
**Consolidated Statement of Operations**  
**For the years ended December 31, 2013 and 2012**  
**Internally prepared by management**  
**(Unaudited)**

	Twelve Months Ended	
	12/31/2013	12/31/2012
Revenue	\$ 896,754	\$ 712,719
Cost of Goods Sold	668,181	356,630
Gross Profit	228,573	356,089
Operating expenses:		
Compensation expense	145,364	80,570
Professional fees	3,898	6,946
Rent expense	38,152	61,553
General and administrative	96,162	86,985
Total Expense	283,576	236,054
Operating income (loss)	(55,003)	120,035
Other Income/Expense	2,865	-
Net Income	\$ (57,869)	\$ 120,035

*The accompanying notes are an integral part of these financial statements.*

**DEFINITIVE REST MATTRESS COMPANY**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**For the year ended December 31, 2013 and 2012**  
**Internally prepared by management**  
**(Unaudited)**

	<b>For the year ended December 31, 2013</b>	<b>For the year ended December 31, 2012</b>
NET INCOME	(57,869)	120,036
OPERATING ACTIVITIES	(31,429)	(1,468)
INVESTING ACTIVITIES	-	7,500
FINANCING ACTIVITIES	19,174	(8,073)
Net cash increase for period	(12,255)	(2,041)
Cash at beginning of period	18,385	20,426
Cash at end of period	<u>6,130</u>	<u>18,385</u>

*The accompanying notes are an integral part of these financial statements.*



**DEFINITIVE REST MATTRESS COMPANY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Internally prepared by management**  
**December 31, 2013**

**Note 1. Nature of Operations and Business Activity**

*Business Activity*

DEFINITIVE REST MATTRESS COMPANY, an Oklahoma corporation, is a mattress and bedding manufacturer that is committed to innovation and new ideas in design and technology. The Company's goal is to develop sleep products that will maintain a quality standard by its construction of components and process, using the best products to manufacture, pushing the limits in design, creativity of style and use. Since 2010, the Company has provided its products to consumers through retail mattress stores, furniture stores, Designers and independent brokers, including contract college manufacturers of dorm room furniture. This has allowed the Company to understand existing gaps in the market, and develop an array of product designs that provide a quality sleep experience at every level of price point.

*Revenue*

During the quarter ended December 31, 2013, the Company sold 400 units/mattress. This number reflects competitive pressures coupled with our own difficulty in financing our operation, specifically several local competitors flexed their advantage by buying components in bulk, lowering their cost production.

Total Revenue during the year ended December 31, 2013 was \$896,754 as compared to \$712,719 for the year ended December 31, 2012. This represents a 25% increase in sales from the previous year. The Company is pleased with the increase in sales and believes that this improvement was primarily made possible as a result of small scale financing provided by a local creditor.

Additionally, the Company engaged in business with a few local colleges to provide mattresses for on campus housing which acted as a significant source of new business during the year ended December 31, 2013.

*Inventory & Costs of Goods Sold*

Definitive Rest Mattress Company does not carry a significant inventory and currently produces mattresses as they are sold. This approach has proved to be a valuable cash flow enhancer at the current level of volume.

*Accounts Receivable*

Reported accounts receivable include only receivables less than 90 days. Therefore, reported sales do not include receivables that were not collected in 90 days.

**Note 2. Summary of Significant Accounting Principles**

Basis of Presentation and Principles of Consolidation

These financial statements are prepared in conformity with accounting principles generally accepted in the United States and are presented in US dollars, unless otherwise notes. The Company's fiscal year end is December 31.

Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company bases its estimates on historical experience, management expectations

for future performance, and other assumptions as appropriate. The Company re-evaluates its estimates on an ongoing basis. Actual results may vary from those estimates.

#### Recent Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect and that may impact its financial statements and does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial statements.

#### **Note 3. Common Stock**

As of December 31, 2013, the Company had two classes of stock authorized, common stock and preferred stock. Each common stock share has one vote. The Company has 200,000,000 shares of common stock authorized and 50,000,000 shares of preferred stock authorized. On February 28, 2014, the Company filed Articles of Amendment with the State of Oklahoma to increase the authorized capital stock of the Company from 200,000,000 shares of common stock to 975,000,000 shares of common stock. As of the date of this report, the Company has 1,025,000,000 total shares authorized: 975,000,000 shares of common stock, par value \$0.0001 and 50,000,000 shares of preferred stock.

At December 31, 2013, the Company had 67,335,780 shares issued and outstanding and there were no shares of preferred stock issued or outstanding at this time.

Subsequent to the year ended December 31, 2013, and as of the date of this report the Company has 208,835,780 shares of common stock issued and outstanding, and 0 shares of preferred stock issued and outstanding.

#### **Note 4. Property and Equipment**

Property and equipment are carried at cost. Depreciation of property and equipment is provided using the straight-line method for financial reporting purposes at rates based on the following estimated useful lives: 5-7 years

#### **Note 5. Promissory Note Payable**

On December 21, 2010, the predecessor corporation, Crescent Hill Capital Corporation, issued a promissory note for \$21,000 accruing at nine Percent (9%) per annum from the date the Company received US Dollars (the "Note"). The Note was subsequently assumed by Definitive Rest Mattress Company on November 5, 2013 upon reverse acquisition of Crescent Hill Capital Corp, and has been reflected in the financials for this period. The Note was amended on November 13, 2013. Subsequent to the year ended December 31, 2013, a total of \$2,150 of the Note was converted into 22,500,000 shares of common stock of the Company.

On August 2, 2010, Definitive Rest Mattress Company issued a convertible promissory note for \$48,350 with interest accrued at one percent (1%) per annum. The note is payable upon the demand date, January 3, 2014. In the event the note is not paid prior to the demand date, the holder of the note may convert the outstanding principal and interest into common shares of the Company.

On August 6, 2010, Definitive Rest Mattress Company issued a convertible promissory note for \$23,375 with interest accrued at one percent (1%) per annum. The note is payable upon the demand date, January 3, 2014. In the event the note is not paid prior to the demand date, the holder of the note may convert the outstanding principal and interest into common shares of the Company.

On August 26, 2010, Definitive Rest Mattress Company issued a convertible promissory note for \$9,237 with interest accrued at one percent (1%) per annum. The note is payable upon the demand date, January 3, 2014. In the event the note is not paid prior to the demand date, the holder of the note may convert the outstanding principal and interest into common shares of the Company.

On December 18, 2012, Definitive Rest Mattress Company issued a convertible promissory note for \$25,000 with interest accrued at one percent (1%) per annum. The note is payable upon the demand date, April 15, 2014. In the event the note is not paid prior to the demand date, the holder of the note may convert the outstanding principal and interest into common shares of the Company.

**Note 6. Revenue Recognition**

Revenue is recognized in accordance with SEC Staff Accounting Bulletin No. 101, "Revenue Recognition in Financial Statements". The Company recognizes revenue when the significant risks and rewards of ownership have been transferred to the customer pursuant to applicable laws and regulations, including factors such as when there has been evidence of a sales arrangement, delivery has occurred, or service have been rendered, the price to the buyer is fixed or determinable.

**Note 7. Going Concern**

Certain conditions indicate the Company may not be able to continue as a going concern. We have not attained profitable operations and are dependent upon obtaining financing to pursue any extensive acquisitions and activities. For these reasons, there may be substantial doubt that we will be able to continue as a going concern without further financing.

**END NOTES TO FINANCIALS**

## **ITEM 6. ISSUER'S BUSINESS, PRODUCTS, AND SERVICES**

### **Date of Incorporation and Corporate History**

The Company was incorporated in the State of Georgia on August 2, 2005 under the name Nano FM, Inc. On August 24, 2005, Nano FM, Inc. filed Articles of Amendment with the Secretary of State of Georgia changing its corporate name to Crescent Hill Capital Corporation ("CHCC").

On November 5, 2013, CHCC implemented a domicile change from Georgia to Oklahoma by merging into Crescent Hill Capital Corporation, an Oklahoma corporation. On November 5, 2013, CHCC completed the domicile change from Georgia to Oklahoma by filing a Certificate of Merger with the Oklahoma Secretary of State.

On November 5, 2013, the Company underwent a Statutory A Reorganization in compliance with Section 368(a)(1)(B) of the Internal Revenue Code of 1986, as amended, and pursuant to Section 1081(g) of the Oklahoma General Corporation Act, as a tax-free reorganization. Pursuant to the reorganization, on November 5, 2013, CHCC caused Definitive Rest Mattress Company ("Definitive Rest (OK)") to be incorporated in the state of Oklahoma, as a direct wholly-owned subsidiary. Concurrently, Definitive Rest (OK) caused Crescent Hill Capital Merger Corp. ("CHCMC (OK)") to be incorporated, as a direct wholly-owned subsidiary. Under the terms of the Reorganization, Crescent Hill Capital Corporation was merged with and into CHCMC (OK). Upon consummation of the Reorganization, Definitive Rest (OK) was the surviving corporation, and Crescent Hill Capital Corporation ceased to exist. Additionally, each issued and outstanding equity of Crescent Hill was exchanged for an equivalent equity of Definitive Rest (OK) on a one for one basis. The issued and outstanding shares of Definitive Rest (OK) have the same designations, rights, powers and preferences, and qualifications, limitations and restrictions as the equities of Crescent Hill being converted. The existing shares of CHCMC (OK) were cancelled on November 5, 2013.

On November 5, 2013, Definitive Rest Mattress Company, a California corporation, and the owners of 100% of its issued and outstanding stock, and Definitive Rest (OK), entered into a Share Exchange Agreement, wherein all the shares of Definitive Rest (CA) were exchanged for 45,780,000 restricted shares of Definitive Rest (OK). As a part of the transaction, the shareholders of Definitive Rest (CA) acquired a controlling interest in the Company. For accounting purposes, the transaction is accounted for as a recapitalization of Definitive Rest (CA) pursuant to which Definitive Rest (CA) is treated as the surviving and continuing entity although Definitive Rest (OK) is the legal acquirer rather than a reverse acquisition. Accordingly, the Company's historical financial statements are those of Definitive Rest (CA) immediately following the consummation of the acquisition. Definitive Rest (OK) concurrently determined that its ownership of CHCMC (OK) was of no further value and returned the newly issued shares evidencing its ownership in CHCMC (OK) to the Board of Directors of CHCMC (OK) for cancellation. Definitive Rest (OK) has no ownership, interests, or control over CHCMC (OK) and never managed, controlled or capitalized CHCMC (OK).

On February 28, 2014, the Company filed Articles of Amendment with the State of Oklahoma to increase the authorized capital stock of the Company from 200,000,000 shares of common stock to 975,000,000 shares of common stock. Thus, the Company now has 1,025,000,000 total shares authorized; 975,000,000 shares of common stock, par value \$0.0001 and 50,000,000 shares of preferred stock.

### **Business Operations**

Definitive Rest Mattress Company is a for-profit stock corporation registered in the State of Oklahoma with its headquarters located in Montclair, California. The Company leases approximately 10,888 square feet of office/warehouse space that serves as the predominate location for its inventory of mattress products, as well as providing space for its corporate offices. The Company currently employs twelve (12) persons engaged in administration and distribution functions for sales, marketing, operations, and delivery/warehouse. The Company has also entered into distribution agreements with retail stores located in southern and central California. Additionally, the Company has a relationship with a current manufacturer in the City of Guatemala, Central America in which an initial production run will be tested in January 2014. The Company expects to continue generating sales from these agreements and production during the first quarter of the 2014 fiscal year.

## Primary and Secondary SIC Codes

Primary SIC Code: 5020

## Issuers Fiscal Year End Date

The Issuer's fiscal year end is December 31.

## Principal Products or Services, and Their Markets

We are a manufacturer, marketer and distributor of mattresses and bedding products, which we currently sell in California, under the "Definitive Rest" brand. In the future, we plan to expand our operations into other regions and states across the country. We believe our mattresses provide an excellent sleeping product for the consumer that is looking for something new and innovative in design and high quality at an affordable price.

We currently offer three series of our mattress products: the Sevilla Line, the Genesis Line, and the La Moda Line. The Sevilla Line includes the Colonial, the Jolie, the Neena and the Primavera. Our Genesis Line includes our Marbella model, the Alexandra (available in pillow top), the Autumn Dusk, the Comfort Support (available in pillow top), and the Luxuriance. In the La Moda Line, we offer the Midnight Allure and the Royal Luxury model (available in black or white). With over twelve models available to our customers, we believe our products will satisfy the needs of a broad customer base allowing us to be a strong market competitor.

The Company has begun to focus on developing new Products designed specifically for the camping industry and U.S. Military, using state of the art fabrics for extreme weather protection, proprietary designs and technology.

## **ITEM 7. ISSUER'S FACILITIES**

The Company maintains 10,888 square feet of office and warehouse space at 4570 Brooks St. Montclair, CA 92763. The Company leases the space for \$3,700 a month. At this time the Company feels this space adequately meets the needs of the Company.

## **ITEM 8. OFFICERS, DIRECTORS, AND CONTROL PERSONS**

### **A. Officers and Directors**

Juan Carlos Murga	President, Chief Executive Officer, and Director
Gary Capolino	Chief Financial Officer
Claudia Lima	Secretary, Treasurer and Director

### **B. Involvement in Certain Legal Proceedings**

None of the officers, directors, promoters or control persons of the Issuer have been involved in the past five (5) years in any of the following:

- (1) A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and minor offenses);
- (2) The entry of an order, judgment, or decree, not subsequently reverse, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities or bank activities;

- (3) A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or
- (4) The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.

**C. Beneficial Shareholders**

The name, address and shareholdings of all persons beneficially owning more than ten percent (10%) of any class of the Company's equity securities and officers and directors of the Company as of March 31, 2014, based on 208,835,780 shares issued and outstanding, are:

	Common Directly Owned	% of Ownership
Juan Carlos Murga 4570 Brooks St. Montclair, CA 91763	112,171,430	53.71%
Gary Capolino 4570 Brooks St. Montclair, CA 91763	0	0%
Claudia Lima 4570 Brooks St. Montclair, CA 91763	52,409,570	25.09%

**ITEM 9. THIRD PARTY PROVIDERS**

Counsel

Luke C. Zouvas, Esq.  
Zouvas Law Group, P.C.  
2368 Second Avenue, 1<sup>st</sup> Floor  
San Diego, CA 92101  
Phone: 619.688.1715  
Fax: 619.688.1716  
Email: [lzouvas@zouvaslaw.com](mailto:lzouvas@zouvaslaw.com)

Accountant or Auditor

None

Investor Relations Consultant:

None

Other Advisors:

None

## **ITEM 10. ISSUER CERTIFICATION**

I, Juan Carlos Murga, President and Chief Executive Officer, certify that:

1. I have reviewed this annual disclosure statement of Definitive Rest Mattress Company;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations, and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: March 31, 2014

Signature: /s/ Juan Carlos Murga

Title: President, Chief Executive Officer

I, Gary Capolino, Chief Financial Officer, certify that:

1. I have reviewed this annual disclosure statement of Definitive Rest Mattress Company;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations, and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: March 31, 2014

Signature: /s/ Gary Capolino

Title: Chief Financial Officer