State of DELAWARE

Office of SECRETARY OF STATE

I, Glenn C. Kenton *Secretary of State of the State of Delaware, do hereby certify that the above and foregoing is a true and correct copy of* Certificate of Ownership of the "SIMMONS COMPANY", merging "TENTH CENTURY COMPANY", pursuant to Section 253 of the General Corporation Law of the State of Delaware, as received and filed in this office the fifth day of June, A.D. 1979, at 10 o'clock A.M.

In Testimony Whereof, *I have hereunto set my hand and official seal at Dover this* sixteenth *day of* July *in the year of our Lord one thousand nine hundred and* seventy-nine.

Glenn C. Kenton

Glenn C. Kenton, Secretary of State

FORM 121

FILED

CERTIFICATE OF OWNERSHIP AND MERGER

MERGING

TENTH CENTURY COMPANY

INTO

SIMMONS COMPANY

TENTH CENTURY COMPANY, a corporation organized and existing under the laws of the State of Delaware, DOES HEREBY CERTIFY:

FIRST: That this corporation was incorporated on the 17th day of November, 1978, pursuant to the General Corporation Law of the State of Delaware.

SECOND: That this corporation owns at least ninety percentum of the outstanding shares of common stock (the only outstanding class of stock) of Simmons Company, a corporation incorporated on the 14th day of December, 1915, pursuant to the General Corporation Law of the State of Delaware.

THIRD: That this corporation, by resolutions of its Board of Directors, duly adopted by unanimous written consent pursuant to Section 141(f) of the General Corporation Law of the State of Delaware on the 8th day of May, 1979, determined to merge itself into said Simmons Company. A true copy of said resolutions is annexed hereto as Exhibit A. Such resolutions have not been modified or rescinded and are in full force and effect on the date hereof.

FOURTH: That said merger was approved by the written consent of Fifth Century Company, Gulf & Western Industries, Inc., Providence Washington Insurance Company, and Providence Capitol Investments Company, constituting all of the stockholders of this corporation. A true copy of said approval, dated as of May 10, 1979, is annexed hereto as Exhibit B. Such approval has not been modified or rescinded and is in full force and effect on the date hereof.

FIFTH: Anything herein or elsewhere to the contrary notwithstanding, said merger may be terminated and abandoned by the Board of Directors of this corporation at any time prior to the date of filing this certificate with the Secretary of State of Delaware. If not so terminated or abandoned, the merger shall become effective upon the filing of this certificate with the Secretary of State of Delaware.

IN WITNESS WHEREOF, said Tenth Century Company has caused this certificate to be signed by Robert L. Jones, its Vice President, and attested to by Norman R. Forson, its Assistant Secretary, as of this 5th day of June, 1979.

TENTH CENTURY COMPANY

By: Robert L. Jones
Vice President

ATTEST:

Norman R. Forson
Assistant Secretary

EXHIBIT A

RESOLVED, that pursuant to Section 253 of the General Corporation Law of the State of Delaware, Tenth Century Company, a Delaware corporation, merge itself with and into Simmons Company, a Delaware corporation, in accordance with the following Plan of Merger, which is hereby approved and adopted:

PLAN OF MERGER

FIRST: On the Effective Date of the Merger (as hereinafter defined), Tenth Century Company, a Delaware corporation ("Tenth Century"), shall be merged (the "Merger") with and into Simmons Company, a Delaware corporation ("Simmons"). Tenth Century is the owner of in excess of 90% of the outstanding shares of common stock (the only outstanding class of stock) of Simmons. Simmons shall be the corporation surviving the Merger and is sometimes hereinafter referred to as the "Surviving Corporation". Simmons and Tenth Century are hereinafter sometimes collectively referred to as the "Constituent Corporations". The terms and conditions of the Merger and the mode of carrying the same into effect are set forth in this Plan of Merger.

SECOND: (a) The Certificate of Incorporation of Simmons, as heretofore amended and as in effect on the Effective Date of the Merger, shall continue in full force and effect as the Certificate of Incorporation of the Surviving Corporation, until amended as provided by law.

(b) The By-Laws of Simmons as in effect on the Effective Date of the Merger shall continue in full force and effect as the By-Laws of the Surviving Corporation until the same shall be altered, amended or repealed as therein provided.

THIRD: (a) The Directors of Simmons at the Effective Date of the Merger shall become the Directors of the Surviving Corporation and shall serve until their respective successors shall have been duly elected and qualified.

(b) The officers of Simmons at the Effective Date of the Merger shall become the officers of the Surviving Corporation and shall serve until their respective successors shall have been duly appointed.

FOURTH: The manner of converting the shares of Tenth Century common stock issued and outstanding upon the Effective Date of the Merger into shares of the Surviving Corporation, and the manner of cancelling the shares of Simmons common stock issued and outstanding upon the Effective Date of the Merger and converting such shares, other than shares owned by Tenth Century or held in the treasury of Simmons, into rights to receive cash or installment notes of Gulf & Western Industries, Inc. ("G&W"), shall be as follows:

(a) Upon the Effective Date of the Merger:

(i) Each share of Tenth Century common stock issued and outstanding upon the Effective Date of the Merger shall, by virtue of the Merger and without any action on the part of the holder thereof, forthwith be converted into one fully paid and nonassessable share of common stock, without par value, of the Surviving Corporation; and each certificate representing shares of Tenth Century common stock so converted shall thereafter be deemed to represent for all corporate purposes the number of shares of common stock of the Surviving Corporation resulting from such conversion.

(ii) Each issued share of Simmons common stock either (A) owned by Tenth Century or (B) held in the treasury of Simmons shall, by virtue of the Merger and without any action on the part of the holder thereof, be cancelled and retired and all rights in respect thereof shall thereupon cease to exist, and shall not be converted into stock of the Surviving Corporation or the right to receive cash or installment notes of G&W.

(iii) Each share of Simmons common stock issued and outstanding on the Effective Date of the Merger, other than shares of Simmons common stock owned by Tenth Century or held in the treasury of Simmons, shall, by virtue of the Merger and without any action on the part of the holder thereof, automatically be converted into the right to receive cash in the amount of $19 per share of Simmons common stock (such shares being hereinafter referred to as "Non Electing Simmons Common Stock") or, if the holder of such share shall have elected to receive installment notes of G&W in lieu of cash in accordance with paragraph (b) of Article Fourth hereof, an unsecured promissory note of G&W in the principal amount of $19, bearing simple interest payable annually at a rate of 9 1/4% per annum from the Effective Date of the Merger and maturing in five equal annual installments (the "Notes") commencing on the first anniversary of the Effective Date of the Merger (such shares being hereinafter referred to as "Electing Simmons Common Stock").

(iv) Each outstanding option, if any, for the purchase of shares of common stock of Simmons shall automatically be converted into an option (otherwise having the same terms and exercise dates and prices as such option from which it was converted) to acquire, and the holder thereof will be entitled to receive upon due exercise of any such option in accordance with its terms and the terms and conditions of any applicable stock option plan, from the Surviving Corporation, cash in the amount of the excess of $19 over the exercise price per share for each share of Simmons common stock which the holder of such option would have been entitled to purchase under such converted option, without any interest thereon, and all reservations of shares of Simmons common stock for issuance upon exercise of outstanding employee stock options shall terminate and cease to exist.

Anything herein to the contrary notwithstanding, if any holder of Simmons common stock shall become entitled to payment of the value of his Simmons common stock, pursuant to the provisions of Section 262 of the Delaware General Corporation Law, then such holder shall be entitled to receive such payment only and shall not be entitled to receive the consideration described in paragraph (a) (iii) of Article Fourth.

(b) Each shareholder of Simmons shall have the right to submit an election (herein called an "Election") specifying that he desires to receive a Note, in lieu of cash, for shares of Simmons common stock in the Merger in accordance with the following procedure:

(i) Tenth Century shall prepare a form on which to make Elections ("Election and Transmittal Form") which shall be mailed to the Simmons shareholders of record on May 10, 1979, at least 20 days prior to the Election Date as hereinafter defined.

(ii) An Election shall be made by completing the Election and Transmittal Form in accordance with the instructions set forth therein and delivering it to Citibank, N.A. (the "Exchange Agent") at its designated office or offices, together with certificates for the shares of Simmons common stock covered thereby or other documents acceptable to Tenth Century in its sole discretion, prior to the close of business on June 4, 1979 ("Election Date"); such Election Date to precede the Effective Date of the Merger.

(iii) An Election may at any time prior to the Election Date be withdrawn or modified by delivering written notice to the Exchange Agent accompanied by a properly revised Election and Transmittal Form at its designated office or offices.

(iv) Tenth Century shall have the discretion to determine the validity of Elections.

(v) All shares of Non Electing Simmons Common Stock shall be converted into the right to receive $19 cash in the Merger.

(vi) As soon as practicable after the Effective Date of the Merger, holders of Electing Simmons Common Stock will have distributed to them Notes, having the terms set forth in Article Fourth hereof, in an aggregate principal amount equal to $19 multiplied by the number of shares represented by the surrendered certificate or certificates as to which such holder elected a Note.

(vii) As soon as practicable after the Effective Date of the Merger, holders of Non Electing Common Stock who have surrendered to the Exchange Agent a certificate or certificates which prior to the Effective Date of the Merger shall have represented shares of Simmons common stock, accompanied by a duly completed Election and Transmittal Form, shall each receive a check equal to $19 times the number of shares of Non Electing Simmons Common Stock (without interest).

FIFTH: At the Effective Date of the Merger, all and singular rights, privileges, powers and franchises, as well of a public as of a private nature, and all property, real, personal and mixed, of each of the Constituent Corporations, and all debts due to either of them on whatever account, including subscriptions to shares and all other things in action, or belonging to either of them, shall be taken and deemed to be transferred to, and shall be vested in, the Surviving Corporation without further act or deed, and all property, rights, privileges, powers and franchises and all and every other interest shall be thereafter as effectually the property of the Surviving Corporation as they were of the Constituent Corporations, and the title to any real estate vested by deed or otherwise in either of the Constituent Corporations shall not revert to or be in any way impaired by reason of the Merger; but the Surviving Corporation shall thenceforth be liable for all debts, liabilities, obligations, duties and penalties of each of the Constituent Corporations, and all said debts, liabilities, obligations, duties and penalties shall thenceforth attach to and become the debts, liabilities, obligations, duties and penalties of the Surviving corporation and may be enforced against it to the same extent as if said debts, liabilities, obligations, duties and penalties had been incurred or contracted by it. No liability or obligation due, or to become due, at the Effective Date of the Merger, or any claim or demand for any cause then existing against either of the Constituent Corporations or any stockholder, officer or director thereof, shall be released or impaired by the Merger and all rights of creditors and all liens upon any property of either of the Constituent Corporations shall be preserved unimpaired.

SIXTH: The Merger shall become effective and the corporate existence of Tenth Century shall cease upon the filing of a Certificate of Ownership and Merger with the Secretary of State of Delaware with respect to the Merger in accordance with Section 253 of the General Corporation Law of the State of Delaware. The date and time of such filing shall be the "Effective Date of the Merger" as such term is used in this Plan of Merger.

SEVENTH: As soon as practicable after the Election Date, Tenth Century shall file a Certificate of Ownership and Merger with the Secretary of State of Delaware pursuant to Sections 103 and 253 of the General Corporation Law of the State of Delaware. As soon as practicable following such filing with the Secretary of State, the Surviving Corporation shall file or cause to be filed a copy of the aforesaid Certificate of Ownership and Merger, certified by the Secretary of State of the State of Delaware, in the office of the Recorder of the County of Kent in the State of Delaware and in the office of the Recorder of New Castle County in the State of Delaware in accordance with the provisions of Sections 103 and 253 of the General Corporation Law of the State of Delaware. Prior to or within 10 days after the Effective Date of the Merger, the Surviving Corporation shall, in accordance with Sections 253 and 262 of the General Corporation Law of the State of Delaware, notify each holder of Simmons common stock, other than Tenth Century, by certified or registered mail, return receipt requested, at such stockholder's address as it appears on Simmons' records, of the Effective Date of the Merger.

Exhibit B

UNANIMOUS WRITTEN CONSENT OF ALL OF THE STOCKHOLDERS

OF

TENTH CENTURY COMPANY

The undersigned, constituting all of the stockholders of TENTH CENTURY COMPANY, a Delaware corporation ("Tenth Century"), do hereby waive the holding of a meeting of the stockholders of Tenth Century and approve in writing, in accordance with the provisions of Section 228(a) of the General Corporation Law of the State of Delaware, the merger of Tenth Century with and into Simmons Company upon the terms and conditions set forth in resolutions adopted by the Board of Directors of Tenth Century on May 8, 1979, a true copy of which is set forth as Exhibit A attached hereto.

Dated as of May 10, 1979

FIFTH CENTURY COMPANY

By____________________

GULF & WESTERN INDUSTRIES, INC.

By____________________

PROVIDENCE WASHINGTON INSURANCE COMPANY

By____________________

PROVIDENCE CAPITOL INVESTMENTS COMPANY

By____________________

EXHIBIT A

RESOLVED, that pursuant to Section 253 of the General Corporation Law of the State of Delaware, Tenth Century Company, a Delaware corporation, merge itself with and into Simmons Company, a Delaware corporation, in accordance with the following Plan of Merger, which is hereby approved and adopted:

PLAN OF MERGER

FIRST: On the Effective Date of the Merger (as hereinafter defined), Tenth Century Company, a Delaware corporation ("Tenth Century"), shall be merged (the "Merger") with and into Simmons Company, a Delaware corporation ("Simmons"). Tenth Century is the owner of in excess of 90% of the outstanding shares of common stock (the only outstanding class of stock) of Simmons. Simmons shall be the corporation surviving the Merger and is sometimes hereinafter referred to as the "Surviving Corporation". Simmons and Tenth Century are hereinafter sometimes collectively referred to as the "Constituent Corporations". The terms and conditions of the Merger and the mode of carrying the same into effect are set forth in this Plan of Merger.

SECOND: (a) The Certificate of Incorporation of Simmons, as heretofore amended and as in effect on the Effective Date of the Merger, shall continue in full force and effect as the Certificate of Incorporation of the Surviving Corporation, until amended as provided by law.

(b) The By-Laws of Simmons as in effect on the Effective Date of the Merger shall continue in full force and effect as the By-Laws of the Surviving Corporation until the same shall be altered, amended or repealed as therein provided.

THIRD: (a) The Directors of Simmons at the Effective Date of the Merger shall become the Directors of the Surviving Corporation and shall serve until their respective successors shall have been duly elected and qualified.

(b) The officers of Simmons at the Effective Date of the Merger shall become the officers of the Surviving Corporation and shall serve until their respective successors shall have been duly appointed.

FOURTH: The manner of converting the shares of Tenth Century common stock issued and outstanding upon the Effective Date of the Merger into shares of the Surviving Corporation, and the manner of cancelling the shares of Simmons common stock issued and outstanding upon the Effective Date of the Merger and converting such shares, other than shares owned by Tenth Century or held in the treasury of Simmons, into rights to receive cash or installment notes of Gulf & Western Industries, Inc. ("G&W"), shall be as follows:

(a) Upon the Effective Date of the Merger:

(i) Each share of Tenth Century common stock issued and outstanding upon the Effective Date of the Merger shall, by virtue of the Merger and without any action on the part of the holder thereof, forthwith be converted into one fully paid and nonassessable share of common stock, without par value, of the Surviving Corporation; and each certificate representing shares of Tenth Century common stock so converted shall thereafter be deemed to represent for all corporate purposes the number of shares of common stock of the Surviving Corporation resulting from such conversion.

(ii) Each issued share of Simmons common stock either (A) owned by Tenth Century or (B) held in the treasury of Simmons shall, by virtue of the Merger and without any action on the part of the holder thereof, be cancelled and retired and all rights in respect thereof shall thereupon cease to exist, and shall not be converted into stock of the Surviving Corporation or the right to receive cash or installment notes of G&W.

(iii) Each share of Simmons common stock issued and outstanding on the Effective Date of the Merger, other than shares of Simmons common stock owned by Tenth Century or held in the treasury of Simmons, shall, by virtue of the Merger and without any action on the part of the holder thereof, automatically be converted into the right to receive cash in the amount of $19 per share of Simmons common stock (such shares being hereinafter referred to as "Non Electing Simmons Common Stock") or, if the holder of such share shall have elected to receive installment notes of G&W in lieu of cash in accordance with paragraph (b) of Article Fourth hereof, an unsecured promissory note of G&W in the principal amount of $19, bearing simple interest payable annually at a rate of 9 1/4% per annum from the Effective Date of the Merger and maturing in five equal annual installments (the "Notes") commencing on the first anniversary of the Effective Date of the Merger (such shares being hereinafter referred to as "Electing Simmons Common Stock").

(iv) Each outstanding option, if any, for the purchase of shares of common stock of Simmons shall automatically be converted into an option (otherwise having the same terms and exercise dates and prices as such option from which it was converted) to acquire, and the holder thereof will be entitled to receive upon due exercise of any such option in accordance with its terms and the terms and conditions of any applicable stock option plan, from the Surviving Corporation, cash in the amount of the excess of $19 over the exercise price per share for each share of Simmons common stock which the holder of such option would have been entitled to purchase under such converted option, without any interest thereon, and all reservations of shares of Simmons common stock for issuance upon exercise of outstanding employee stock options shall terminate and cease to exist.

Anything herein to the contrary notwithstanding, if any holder of Simmons common stock shall become entitled to payment of the value of his Simmons common stock, pursuant to the provisions of Section 262 of the Delaware General Corporation Law, then such holder shall be entitled to receive such payment only and shall not be entitled to receive the consideration described in paragraph (a) (iii) of Article Fourth.

(b) Each shareholder of Simmons shall have the right to submit an election (herein called an "Election") specifying that he desires to receive a Note, in lieu of cash, for shares of Simmons common stock in the Merger in accordance with the following procedure:

(i) Tenth Century shall prepare a form on which to make Elections ("Election and Transmittal Form") which shall be mailed to the Simmons shareholders of record on May 10, 1979, at least 20 days prior to the Election Date as hereinafter defined.

(ii) An Election shall be made by completing the Election and Transmittal Form in accordance with the instructions set forth therein and delivering it to Citibank, N.A. (the "Exchange Agent") at its designated office or offices, together with certificates for the shares of Simmons common stock covered thereby or other documents acceptable to Tenth Century in its sole discretion, prior to the close of business on June 4, 1979 ("Election Date"); such Election Date to precede the Effective Date of the Merger.

(iii) An Election may at any time prior to the Election Date be withdrawn or modified by delivering written notice to the Exchange Agent accompanied by a properly revised Election and Transmittal Form at its designated office or offices.

(iv) Tenth Century shall have the discretion to determine the validity of Elections.

(v) All shares of Non Electing Simmons Common Stock shall be converted into the right to receive $19 cash in the Merger.

(vi) As soon as practicable after the Effective Date of the Merger, holders of Electing Simmons Common Stock will have distributed to them Notes, having the terms set forth in Article Fourth hereof, in an aggregate principal amount equal to $19 multiplied by the number of shares represented by the surrendered certificate or certificates as to which such holder elected a Note.

(vii) As soon as practicable after the Effective Date of the Merger, holders of Non Electing Common Stock who have surrendered to the Exchange Agent a certificate or certificates which prior to the Effective Date of the Merger shall have represented shares of Simmons common stock, accompanied by a duly completed Election and Transmittal Form, shall each receive a check equal to $19 times the number of shares of Non Electing Simmons Common Stock (without interest).

FIFTH: At the Effective Date of the Merger, all and singular rights, privileges, powers and franchises, as well of a public as of a private nature, and all property, real, personal and mixed, of each of the Constituent Corporations, and all debts due to either of them on whatever account, including subscriptions to shares and all other things in action, or belonging to either of them, shall be taken and deemed to be transferred to, and shall be vested in, the Surviving Corporation without further act or deed, and all property, rights, privileges, powers and franchises and all and every other interest shall be thereafter as effectually the property of the Surviving Corporation as they were of the Constituent Corporations, and the title to any real estate vested by deed or otherwise in either of the Constituent Corporations shall not revert to or be in any way impaired by reason of the Merger; but the Surviving Corporation shall thenceforth be liable for all debts, liabilities, obligations, duties and penalties of each of the Constituent Corporations, and all said debts, liabilities, obligations, duties and penalties shall thenceforth attach to and become the debts, liabilities, obligations, duties and penalties of the Surviving corporation and may be enforced against it to the same extent as if said debts, liabilities, obligations, duties and penalties had been incurred or contracted by it. No liability or obligation due, or to become due, at the Effective Date of the Merger, or any claim or demand for any cause then existing against either of the Constituent Corporations or any stockholder, officer or director thereof, shall be released or impaired by the Merger and all rights of creditors and all liens upon any property of either of the Constituent Corporations shall be preserved unimpaired.

SIXTH: The Merger shall become effective and the corporate existence of Tenth Century shall cease upon the filing of a Certificate of Ownership and Merger with the Secretary of State of Delaware with respect to the Merger in accordance with Section 253 of the General Corporation Law of the State of Delaware. The date and time of such filing shall be the "Effective Date of the Merger" as such term is used in this Plan of Merger.

SEVENTH: As soon as practicable after the Election Date, Tenth Century shall file a Certificate of Ownership and Merger with the Secretary of State of Delaware pursuant to Sections 103 and 253 of the General Corporation Law of the State of Delaware. As soon as practicable following such filing with the Secretary of State, the Surviving Corporation shall file or cause to be filed a copy of the aforesaid Certificate of Ownership and Merger, certified by the Secretary of State of the State of Delaware, in the office of the Recorder of the County of Kent in the State of Delaware and in the office of the Recorder of New Castle County in the State of Delaware in accordance with the provisions of Sections 103 and 253 of the General Corporation Law of the State of Delaware. Prior to or within 10 days after the Effective Date of the Merger, the Surviving Corporation shall, in accordance with Sections 253 and 262 of the General Corporation Law of the State of Delaware, notify each holder of Simmons common stock, other than Tenth Century, by certified or registered mail, return receipt requested, at such stockholder's address as it appears on Simmons' records, of the Effective Date of the Merger.