

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-Q

Quarterly Report Under Section 13 Or 15(D) Of The Securities Exchange Act Of 1934

For the quarterly period ended **February 28, 2014**

Transition Report Under Section 13 Or 15(D) Of The Securities Exchange Act Of 1934

For the transition period from _____ to _____

Commission file number: **333-184881**

Camp Nine, Inc.

(Exact name of registrant as specified in its charter)

NV

(State or other jurisdiction of incorporation or
organization)

45-5401931

(IRS Employer Identification No.)

1065 Kawaiahao St Ste 2207, Honolulu, Hawaii

(Address of principal executive offices)

(803) 226-7944

(Registrant's telephone number)

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date: 28,500,000 as of April 14, 2014.

TABLE OF CONTENTS

Page

PART I – FINANCIAL INFORMATION

Item 1:	Financial Statements	3
Item 2:	Management’s Discussion and Analysis of Financial Condition and Results of Operations	4
Item 3:	Quantitative and Qualitative Disclosures About Market Risk	9
Item 4:	Controls and Procedures	9

PART II – OTHER INFORMATION

Item 1:	Legal Proceedings	10
Item	Risk Factors	10
1A:		
Item 2:	Unregistered Sales of Equity Securities and Use of Proceeds	10
Item 3:	Defaults Upon Senior Securities	10
Item 4:	Mine Safety Disclosures	10
Item 5:	Other Information	10
Item 6:	Exhibits	10

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

Our financial statements included in this Form 10-Q are as follows:

- F- [Condensed Consolidated Balance Sheets as of February 28, 2014 and 2013 \(unaudited\);](#)
1
- F- [Condensed Consolidated Statements of Operations for the three and six months ended February 28, 2014 and 2013 and period from
2 May 23, 2011 \(Inception\) to February 28, 2014 \(unaudited\);](#)
- F- [Condensed Consolidated Statements of Cash Flows for the six months ended February 28, 2014 and 2013 and period from May 23,
4 2011 \(Inception\) to February 28, 2014 \(unaudited\);](#)
- F- [Notes to Condensed Consolidated Financial Statements.](#)
5

These financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and the SEC instructions to Form 10-Q. In the opinion of management, all adjustments considered necessary for a fair presentation have been included. Operating results for the interim period ended February 28, 2014 are not necessarily indicative of the results that can be expected for the full year.

CAMP NINE, INC.
(A Development Stage Company)
Condensed Consolidated Balance Sheets

	<u>February 28,</u> <u>2014</u>	<u>August 31,</u> <u>2013</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 2,626	\$ 15,290
Inventory	6,124	3,169
Total Current Assets	8,750	18,459
Property, plant and equipment, net of accumulated depreciation of \$550 and \$250	1,250	1,550
TOTAL ASSETS	\$ 10,000	\$ 20,009
<u>LIABILITIES AND STOCKHOLDERS' DEFICIT</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 41,155	\$ 33,666
Total Current Liabilities	41,155	33,666
STOCKHOLDERS' DEFICIT		
Preferred stock: \$0.001 par value, 10,000,000 shares authorized, no shares issued or outstanding	—	—
Common stock: \$0.001 par value, 90,000,000 shares authorized, 28,500,000 and 10,000,000 shares issued and outstanding for both periods	28,500	28,500
Additional paid-in capital	15,000	15,000
Deficit accumulated during the development stage	(74,655)	(57,157)
Total Stockholders' Deficit	(31,155)	(13,657)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 10,000	\$ 20,009

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

CAMP NINE, INC.
(A Development Stage Company)
Condensed Consolidated Statements of Operations

	For the Three Months Ended February 28, 2014	For the Three Months Ended February 28, 2013	For the Six Months Ended February 28, 2014	For the Six Months Ended February 28, 2013	From Inception on May 23, 2011 Through February 28, 2014
REVENUES	\$ 682	\$ 2,346	\$ 2,532	\$ 4,495	\$ 15,602
COST OF GOODS SOLD	685	1,864	2,371	3,714	12,206
GROSS MARGIN	(3)	482	161	781	3,396
OPERATING EXPENSES					
Advertising and promotion	—	723	—	1,032	5,759
Loss on impairment of inventory	—	—	—	—	377
General and administrative	3,121	3,905	17,659	12,915	71,915
Total Operating Expenses	3,121	4,628	17,659	13,947	78,051
LOSS FROM OPERATIONS	(3,124)	(4,146)	(17,498)#	(13,166)	(74,655)
NET LOSS	\$ (3,124)	\$ (4,146)	\$ (17,498)	\$ (13,166)	(74,655)
BASIC AND DILUTED LOSS PER COMMON SHARE	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	
BASIC AND DILUTED WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	<u>28,500,000</u>	<u>23,500,000</u>	<u>28,500,000</u>	<u>23,500,000</u>	

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

CAMP NINE, INC.
(A Development Stage Company)
Condensed Consolidated Statements of Cash Flows

	For the Six Months Ended February 28, 2014	For the Six Months Ended February 28, 2013	From Inception on May 23, 2011 Through February 28, 2014
OPERATING ACTIVITIES			
Net loss	\$ (17,498)	\$ (13,166)	\$ (74,655)
Adjustments to reconcile net loss to cash used in operating activities:			
Depreciation	300	—	550
Changes in operating assets and liabilities:			
Inventory	(2,955)	3,715	(6,124)
Other current assets	—	3,000	—
Accounts payable	7,489	5,006	41,155
Net Cash Used in Operating Activities	(12,664)	(1,445)	(39,074)
INVESTING ACTIVITIES			
Purchase of property, plant and equipment	—	—	(1,800)
Net Cash Used in Investing Activities	—	—	(1,800)
FINANCING ACTIVITIES			
Proceeds from the issuance of common stock	—	—	43,500
Net Cash Provided by Financing Activities	—	—	43,500
NET INCREASE (DECREASE) IN CASH	(12,664)	(1,445)	2,626
CASH AT BEGINNING OF PERIOD	15,290	8,949	—
CASH AT END OF PERIOD	<u>\$ 2,626</u>	<u>\$ 7,504</u>	<u>\$ 2,626</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION			
CASH PAID FOR:			
Interest	\$ —	\$ —	\$ —
Income Taxes	\$ —	\$ —	\$ —

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

CAMP NINE, INC.
Notes to Condensed Consolidated Financial Statements
February 28, 2014 (Unaudited)

NOTE 1 – CONDENSED FINANCIAL STATEMENTS

The accompanying unaudited interim financial statements of Camp Nine, Inc. and Subsidiary (the “Company”) have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission, and should be read in conjunction with the Company’s audited 2013 annual financial statements and notes thereto filed on Form 10-K with the SEC. In the opinion of management, all adjustments, consisting of normal reoccurring adjustments, necessary for a fair presentation of financial position and the results of operations for the interim periods present have been reflected herein. The results of operation for interim periods are not necessarily indicative of the results to be expected for the full year. Notes to the financial statements, which would substantially duplicate the disclosure required in the Company’s fiscal 2013 financial statements have been omitted.

NOTE 2 - GOING CONCERN

The accompanying financial statements have been prepared in conformity with generally accepted accounting principle, which contemplate continuation of the Company as a going concern. However, the Company has accumulated deficit of \$74,655 as of February 28, 2014. The Company currently has limited liquidity, and has not completed its efforts to establish a stabilized source of revenues sufficient to cover operating costs over an extended period of time. These factors raise substantial doubt regarding the Company’s ability to continue as a going concern.

Management anticipates that the Company will be dependent, for the near future, on additional investment capital to fund operating expenses. The Company intends to position itself so that it may be able to raise additional funds through the capital markets. In light of management’s efforts, there are no assurances that the Company will be successful in this or any of its endeavors or become financially viable and continue as a going concern.

NOTE 3 – SUBSEQUENT EVENT

The Company has evaluated events from February 28, 2014 through the date the financial statements were issued. There were no subsequent events that need disclosure.

Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations

Forward-Looking Statements

Certain statements, other than purely historical information, including estimates, projections, statements relating to our business plans, objectives, and expected operating results, and the assumptions upon which those statements are based, are “forward-looking statements.” These forward-looking statements generally are identified by the words “believes,” “project,” “expects,” “anticipates,” “estimates,” “intends,” “strategy,” “plan,” “may,” “will,” “would,” “will be,” “will continue,” “will likely result,” and similar expressions. Forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties which may cause actual results to differ materially from the forward-looking statements. Our ability to predict results or the actual effect of future plans or strategies is inherently uncertain. Factors which could have a material adverse affect on our operations and future prospects on a consolidated basis include, but are not limited to: changes in economic conditions, legislative/regulatory changes, availability of capital, interest rates, competition, and generally accepted accounting principles. These risks and uncertainties should also be considered in evaluating forward-looking statements and undue reliance should not be placed on such statements.

Company Overview

We were incorporated as Camp Nine, Inc. in the State of Nevada on May 31, 2012, for the purpose of designing, manufacturing, marketing and selling surfboards. In an attempt to limit our liability, the actual designing, manufacturing, marketing and selling of surfboards occurs in our wholly owned subsidiary, Camp Nine, LLC, a Hawaii limited liability company. We believe that by having all of the foregoing occur in Camp Nine, LLC, lawsuits would be confined to Camp Nine LLC and not the parent company, Camp Nine Inc. Camp Nine, LLC, was organized on May 23, 2011, in the State of Hawaii.

Products and Pricing

We offer two lines of surfboards, the “Throwback Line” and the “Pop Art Line”. The models in the Throwback Line consist of the: SM1 and SM2. The Pop Art Line consists of the: Ace 1, Bandito and Hot Pocket. The “Pop Art Line” contains both “performance shortboards” and “fun shortboards”. The “Throwback Line” consists of “fun shortboards”.

A performance shortboard is intended for those surfers who are more experienced, accomplished surfers. These parties generally have no trouble with the basics of surfing such as catching a wave, and thus want a performance surfboard that is highly maneuverable and responsive. Less accomplished surfers will generally gravitate towards the species of shortboard known as the fun shortboard. Fun shortboards are less maneuverable than performance boards once you are on the wave, but are designed to facilitate the catching of the wave. Fun shortboards are also used by all levels of surfers when the waves are too small to support performance surfing. Our current surfboard models for each line are as follows:

Pop Art Line

- Ace 1

- o We believe that the Ace 1 is a high performance shortboard. We designed this surfboard for the more advanced surfer that excels at catching waves in all conditions. We emphasized performance in designing this model. We believe that this is a good surfboard for waves up to 8-10 feet but is not suitable for waves beyond that height.
- o The model has historically been priced at \$675. The majority of our sales have occurred as that price point. However, we have had sales wherein this model was sold for as little as \$400 and will likely reduce the sales price for our two remaining models to \$450-475.

The Ace 1 will still be featured as a surfboard on our website. However, as we believe the market for high and medium performance shortboards is more competitive, we will only be manufacturing these boards if requested by a customer.

- Bandito

- o We believe that the Bandito is a medium performance shortboard. We designed this model to allow the surfer to more easily catch waves than with the Ace 1. Its greater wave catching capacity does come at a cost though as we consider it to be less maneuverable than is the Ace 1 once the surfer is on the wave. Although less maneuverable, we believe that it is still a good surfboard for waves up to 8-10 feet.
- o The model is generally priced at \$675. The majority of our sales have occurred as that price point. However, we have had sales wherein this model was sold for as little as \$550.

The Bandito will still be featured as a surfboard on our website. However, as we believe the market for high and medium performance shortboards is more competitive, we will only be manufacturing these boards if requested by a customer.

- Hot Pocket
 - o We believe the Hot Pocket is a fun shortboard. As such we designed this surfboard with an emphasis on making it easy to catch waves and ride them without worrying about maneuverability on the wave. We believe that this is a good surfboard for waves up to 6 feet but is not suitable for waves beyond that height.
 - o It is available in the following heights:
 - o 5'7", 5'9", 5'11" and 6'1".
 - o The model is generally priced at \$675. The majority of our sales have occurred at that price point. However, we have had sales wherein this model was sold for as little as \$450.

We believe the market for fun shortboards is strong and less competitive. We may continue to manufacture and maintain a small inventory of Hot Pocket.
- We had previously anticipated creating a surfboard model referred to as The Classic. We have decided not to create The Classic.

Throwback Line

- SM2
 - o We believe the SM2 is a fun surfboard. Like other fun surfboards it was designed with an emphasis on making it easy to catch waves and ride them without worrying about maneuverability on the wave. An additional emphasis on this model was speed which is why it has a square nose. We consider this surfboard to a very fast surfboard. We believe that this is a good surfboard for waves up to 6 feet but is not suitable for waves beyond that height.
 - o It is currently available only in a 5'5" height.
 - o The model is generally priced at \$975.
 - o We have manufactured two of these surfboards. We have a small initial production as we want to gauge the market reaction to it prior to committing to it. We may carry a small inventory of these if the response to it is positive.
 - o Though the same design, the two surfboards are listed on the website as the Koa and SM2. We will be using the SM2 designation for this model surfboard going forward.
- SM1
 - o We believe the SM1 is a fun surfboard. Like our other fun surfboards it was designed with an emphasis on making it easy to catch waves and ride them without worrying about maneuverability on the wave. The largest distinguishing factor between this model and the Koko is the nose. The nose for this board is more rounded, which gives it less speed but more maneuverability. We believe that this is a good surfboard for waves up to 6 feet but is not suitable for waves beyond that height.
 - o It is currently available only in a 5'4" height.
 - o The model is generally priced at \$975.
 - o We have manufactured two of these surfboards. We have a small initial production as we want to gauge the market reaction to it prior to committing to it. We may carry a small inventory of these if the response to it is positive.
 - o Though the same design, the two surfboards are listed on the website as the Koko and SM1. We will be using the SM1 designation for this model surfboard going forward.

Surfboard Manufacturing Process

Our surfboards consist of polyurethane foam, fiberglass and epoxy resin. The first step in manufacturing a surfboard is to purchase a blank piece of polyurethane foam from a supplier. This piece of foam is referred to as a blank. The second step is to shape the blank into the dimensions desired for the surfboard. After the blank has been shaped to the desired dimensions, the next step is to apply an initial coat of fiberglass on the surface of the surfboard. Once the initial coat of fiberglass has been applied, then the graphics are applied to the surfboard. After the graphics have been applied to the surfboard, a coat of fiberglass and resin is applied to the surface of the surfboard.

We have independent contractors perform all of the foregoing work. The party that shapes the blank to our desired dimensions is referred to as the shaper. The party that applies the fiberglass, resin and graphics is referred to as the glasser. To date, it has taken approximately 4-6 weeks from the time we order a surfboard from our independent contractors until we receive a completed surfboard.

Although we plan to pursue written agreements with our independent contractors to provide goods and services to us at their respective and customary rates upon request, we do not currently have a written agreement in place with our independent contractors. Each of these functions requires the services of persons in high demand and these persons may not always be available. The implementation of our business plan and ability to services our customers may be impaired if we are not able to secure written agreements with our independent contractors. In addition, because we do not have written agreements with our independent contractors, they could refuse to produce surfboards, reduce the number of surfboards that they provide or change the terms and prices under which they normally supply our surfboards. The occurrence of any such conditions will have a materially negative effect upon our reputation and our ability to distribute our surfboards, which will cause a material reduction in our revenues.

Competition

To date we have sold all of our surfboards on Oahu, Hawaii. We anticipate that all of our sales in the immediate future will also occur on Oahu. We face a tremendous amount of competition from other surfboard manufacturers, both local and national, in this market.

The surfboard manufacturing market is characterized by a few global competitors that sell their product in every market in which surfing is popular, and local competitors that manufacturer and sell surfboards to parties in the immediate geographic vicinity in which they reside. National manufacturers enjoy the competitive advantage of brand recognition. National manufacturers achieve brand recognition by placing advertisements in national magazines such as Surfer, Surfing and Transworld Surf and sponsoring high profile surfers. Further brand recognition is gained when these high profile surfers appear in the foregoing magazines and surf videos.

Although local manufacturers enjoy brand recognition, it is not as great. We believe that manufacturers do possess a high degree of brand loyalty though. Local manufacturers frequently custom shape surfboards to the particular requests of their customers. It is our belief that if a customer is pleased with the surfboard, then they will generally return to that manufacturer when they need a new surfboard. We also believe that, for this same reason, national manufacturers also enjoy brand loyalty.

We do not have the resources to compete with the marketing done by national competitors. With respect to local competitors, we face the obstacle of having to move customers away from a product they know that they enjoy surfing. In attempt to overcome the obstacles presented by national and local surfboard manufacturers we have emphasized surfboard graphics.

Our surfboards have designs, graphics or colors that we believe are unique. We emphasize this in the promotion of our surfboards by referring to them as art. We believe that our graphics and colors will serve to attract customers who appreciate extensive graphics and colors. Additionally, while we are primarily targeting customers who will use our surfboards to surf, we hope that by promoting our surfboards as art that some individuals may buy the surfboards as decorative pieces to be displayed and not surfed. At this point however, this would merely be a collateral benefit.

Plan of Operation

Current Inventory and Product Development

Currently, we have inventory of 7 surfboards consisting of:

- 2 of the Ace 1
- 1 of the Bandito
- 1 of the Koa
- 1 of the Koko
- 1 of the SM1
- 1 of the SM2

Our current manufacturing plan is to wait and gauge the response generated by the Koa and Koko models. If we receive positive feedback from them on our website and from the customers in the surf shop, then we will likely manufacture more of them and maintain a small inventory. If the response is not positive, then we will likely look for a different board design.

Should we decide to increase our inventory, then we plan to finance our planned manufacture of additional inventory through the use of cash on hand as well as funds to be raised. Capital plans include selling equity securities and obtaining debt financing to fund capital requirement and ongoing operations; however, there can be no assurance we will be successful in these efforts.

Marketing Efforts

To date our marketing efforts have consisted of a website, campnine.com, displaying our surfboards in retail stores, social media, advertising boards for sale on craigslist.org and print advertising.

Website.

Customers can view the surfboard models and 1) purchase them directly from us via the website or 2) locate a surf shop that carries our surfboards. Under the Board Models tab, individuals can view all of the types of board models and dimensions. Customers can also take a look at our existing boards for sale, and the dimensions and graphics of each, under the Shop tab. We also offer a list of the surf shops that carry our surfboards and pictures, length and cost of the surfboards at the surf shop. In addition to our product information the website has a photo gallery page and a blog page with announcements on regarding upcoming sales on surfboards and placement of the surfboards in the surf shops. Our President, Michael Garcia designed the website and maintains it. We pay approximately \$100 to maintain the website.

Retail Surf Shops.

We currently have our surfboards in one surf shop, Surf Garage in Honolulu, Hawaii. The surfboards are offered for sale in this surf shop on a consignment basis. To date we have provided the surf shop 20% of the gross sales price of each board. Although this lowers our return on each surfboard, we believe that having the surfboard on display increases our overall product and brand awareness in the local surf community and increases the chance of the surfboard being sold.

Social Media.

We have both a Facebook page, CampNine BoardLine, and a Twitter account, @campnine.com. Our Facebook page has over 500 friends. We attempt to regularly post product available for sale and direct people to our website for further product information. We have over 450 followers and almost 2,000 people following us on our twitter account. We attempt to direct people to our website by advising them of new posts on our blog. Currently, there is no charge from either Facebook or Twitter to maintain a webpage or account, respectively.

Craigslist.

We post our surfboards for sale on the craigslist.org page for Hawaii. The posts generally provide a link to our website, a picture of the board for sale, its cost and dimensions. If a model is for sale at one of the retail surf shops that is carrying our product, then we generally provide the location of the surf shop as well. Currently, there is no charge for advertising surfboards for sale on craigslist.org.

T Shirts.

In order to promote our visibility, we printed t-shirts with our name and logo. These will be given to surf shop owners, parties that purchase surfboards, and may be given away at surf contests.

Results of operations for the three and six months ended February 28, 2014 and 2013 and for the period from May 23, 2011 (date of inception) through February 28, 2014.

We generated \$682 and \$2,346 in revenue for the three months ended February 28, 2014 and 2013. We generated \$2,532 and \$4,495 in revenue for the six months ended February 28, 2014 and 2013. We generated \$15,602 in revenue from Inception on May 23, 2011 through February 28, 2014.

Our cost of goods sold for the three months ended February 28, 2014 and 2013 was \$685 and \$1,864, respectively. Our cost of goods sold for the six months ended February 28, 2014 and 2013 was \$2,371 and \$3,714, respectively. Our cost of goods sold from inception on May 23, 2011 through February 28, 2014, was \$12,206.

Our operating expenses for the three months ended February 28, 2014 and 2013 were \$3,121 and \$4,628, respectively. Our operating expenses for the six months ended February 28, 2014 and 2013 were \$17,659 and \$13,947, respectively. Our operating expenses from Inception on May 23, 2011 through February 28, 2014, were \$78,051.

The operating expenses for the three months ended February 28, 2014 and 2013, consisted primarily of general and administrative fees of \$3,121 and \$3,905, respectively. The operating expenses for the six months ended February 28, 2014 and 2013, consisted primarily of general and administrative fees of \$17,659 and \$12,915, respectively. The operating expenses for the period from Inception on May 23, 2011 through February 28, 2014, consisted primarily of general and administrative fees of \$71,915 and advertising and promotion costs of \$5,759.

We recorded a net loss of \$3,124 and \$4,146 for the three months ended February 28, 2014 and 2013. We recorded a net loss of \$17,498 and \$13,166 for the six months ended February 28, 2014 and 2013. We recorded a net loss of \$74,655 from inception on May 23, 2011 through February 28, 2014.

Liquidity and Capital Resources

As of February 28, 2014, we had total current assets of \$8,750 including cash of \$2,626, and total current liabilities of \$41,155. Thus, as of February 28, 2014, we had a capital deficit of \$32,405.

Based upon our current financial condition, we do not have sufficient cash to operate our business at the current level for the next twelve months. We intend to fund operations through increased sales and debt and/or equity financing arrangements, which may be insufficient to fund expenditures or other cash requirements. We plan to seek additional financing in a private equity offering to secure funding for operations. There can be no assurance that we will be successful in raising additional funding. If we are not able to secure additional funding, the implementation of our business plan will be impaired. There can be no assurance that such additional financing will be available to us on acceptable terms or at all.

Off Balance Sheet Arrangements

As of February 28, 2014 there were no off balance sheet arrangements.

Going Concern

Our financial statements have been prepared assuming that we will continue as a going concern which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. We have incurred cumulative losses of \$74,655 for the period from inception through February 28, 2014 expect to incur further losses in the development of our business and have been dependent on funding operations through the issuance of convertible debt and private sale of equity securities. These conditions raise substantial doubt about our ability to continue as a going concern. Management's plans include continuing to finance operations through the private or public placement of debt and/or equity securities and the reduction of expenditures. However, no assurance can be given at this time as to whether we will be able to achieve these objectives. The financial statements do not include any adjustment relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should we be unable to continue as a going concern.

Critical Accounting Policies

In December 2001, the SEC requested that all registrants list their most “critical accounting policies” in the Management Discussion and Analysis. The SEC indicated that a “critical accounting policy” is one which is both important to the portrayal of a company’s financial condition and results, and requires management’s most difficult, subjective or complex judgments, often as a result of the need to make estimates about the effect of matters that are inherently uncertain.

Recently Issued Accounting Pronouncements

The Company has evaluated recent accounting pronouncements and their adoption has not had or is not expected to have a material impact on the Company’s financial position, results of operations or cash flows.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

A smaller reporting company is not required to provide the information required by this Item.

Item 4. Controls and Procedures

As required by Rule 13a-15 under the Securities Exchange Act of 1934, we have carried out an evaluation of the effectiveness of our disclosure controls and procedures as of the end of the period covered by this quarter report, being February 28, 2014. This evaluation was carried out under the supervision and with the participation of our management, including our Chief Executive Officer and Chief Financial Officer.

Disclosure controls and procedures are controls and other procedures that are designed to ensure that information required to be disclosed in our reports filed or submitted under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported, within the time periods specified in the Securities and Exchange Commission’s rules and forms. Disclosure controls and procedures include controls and procedures designed to ensure that information required to be disclosed in our company’s reports filed under the Securities Exchange Act of 1934 is accumulated and communicated to management, including our Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosure.

Based upon that evaluation, including our Chief Executive Officer and Chief Financial Officer, we have concluded that our disclosure controls and procedures were ineffective as of the end of the period covered by this annual report.

PART II – OTHER INFORMATION

Item 1. Legal Proceedings

We are not a party to any pending legal proceeding. We are not aware of any pending legal proceeding to which any of our officers, directors, or any beneficial holders of 5% or more of our voting securities are adverse to us or have a material interest adverse to us.

Item 1A: Risk Factors

A smaller reporting company is not required to provide the information required by this Item.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

None

Item 3. Defaults upon Senior Securities

None

Item 4. Mine Safety Disclosures

Not applicable.

Item 5. Other Information

None

Item 6. Exhibits, Financial Statements Schedules

<u>Exhibit</u>	<u>Description</u>
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<u>Number</u>	
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31.1	Certification of Chief Executive Officer pursuant to Securities Exchange Act Rule 13a-14(a)/15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer pursuant to Securities Exchange Act Rule 13a-14(a)/15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
101**	The following materials from the Company's Annual Report on Form 10-Q for the quarter ended February 28, 2014 formatted in Extensible Business Reporting Language (XBRL).

**Provided herewith

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

CAMP NINE, INC.

By: /s/ Michael Garica
Michael Garcia
Title: Chief Executive Officer Chief Financial Officer, Principal Accounting Officer, and sole Director
Date: April 15, 2014

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By: /s/ Michael Garica
Michael Garcia
Title: Chief Executive Officer Chief Financial Officer, Principal Accounting Officer, and sole Director
Date: April 15, 2014

CERTIFICATIONS

I, Michael Garcia, certify that;

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended February 28, 2014 of Camp Nine, Inc. (the “registrant”);
2. Based on my knowledge, this report does not contain any untrue statement of a 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 report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter (the registrant’s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and
5. The registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the audit committee of the registrant’s board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

Date: April 15, 2014

/s/ Michael Garcia

By: Michael Garcia

Title: Chief Executive Officer

CERTIFICATIONS

I, Michael Garcia, certify that;

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended February 28, 2014 of Camp Nine, Inc. (the “registrant”);
2. Based on my knowledge, this report does not contain any untrue statement of a 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 report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter (the registrant’s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and
5. The registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the audit committee of the registrant’s board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

Date: April 15, 2014

/s/ Michael Garcia

By: Michael Garcia

Title: Chief Financial Officer

**CERTIFICATION OF CHIEF EXECUTIVE OFFICER AND
CHIEF FINANCIAL OFFICER
PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the quarterly Report of Camp Nine, Inc. (the "Company") on Form 10-Q for the quarter ended February 28, 2014 filed with the Securities and Exchange Commission (the "Report"), I, Michael Garcia, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the consolidated financial condition of the Company as of the dates presented and the consolidated result of operations of the Company for the periods presented.

By: /s/ Michael Garcia
Name: Michael Garcia
Title: Principal Executive Officer, Principal Financial Officer
and Director
Date: April 15, 2014

This certification has been furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.