

**Electronic Articles of Incorporation
For**

P05000132309
FILED
September 27, 2005
Sec. Of State
Ipoole

LINENS 4 YOU, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

LINENS 4 YOU, INC.

Article II

The principal place of business address:

320 S.W. 134 AVENUE
MIAMI, FL. 33184

The mailing address of the corporation is:

320 S.W. 134 AVENUE
MIAMI, FL. 33184

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

500

Article V

The name and Florida street address of the registered agent is:

ELENA SANTANA
320 S.W. 134 AVENUE
MIAMI, FL. 333184

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: ELENA SANTANA

Article VI

The name and address of the incorporator is:

ELENA SANTANA
320 S.W. 134 AVENUE
MIAMI, FLORIDA 33184

Incorporator Signature: ELENA SANTANA

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
ELENA SANTANA
320 S.W. 134 AVENUE
MIAMI, FL. 33184

Title: VP
CARLOS E PALACIOS
320 S.W. 134 AVENUE
MIAMI, FL. 33184