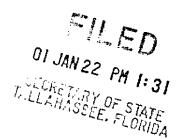
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TRANSMITTAL LETTER

Department of State Division of Corporations P. O. Box 6327 Tallahassee, FL 32314

000003562620--9 -01/22/01--01094--020 *****78.75 *****78.75

SUBJECT: STEEL WOOD FURNITURE BY DESIGN, INC.

Enclosed are an original and one copy of the Articles of Incorporation, a Designation and Acceptance of Registered Agent for a Florida Corporation and a check for:

\$78.75

Filing Fee & Certificate

FROM:

JILL T. RAFILOVICH P.A.

P.O. BOX 85263

HALLANDALE, FL 33008

PH (954) 457-4485 FAX (954) 455-3289

ARTICLES OF INCORPORATION OF STEEL WOOD FURNITURE BY DESIGN, INC.

I, the undersigned subscriber of these Articles of Incorporation, a natural person competent to contract, acting as incorporator of a corporation under the Florida General Corporation Act, do hereby adopt the following Articles of Incorporation for such corporation:

ARTICLE I - Name and Address

The name and address of this Corporation is:

STEEL WOOD FURNITURE BY DESIGN, INC. 4064 PINE ISLAND ROAD, #B-1 SUNRISE, FL 33351

ARTICLE II - Duration

This Corporation shall have perpetual existence commencing on the date of filing of these Articles of Incorporation.

ARTICLE III - Purpose

This Corporation is organized for the following purposes: This corporation may engage in any and all lawful business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - Capital Stock

The maximum number of shares this corporation is authorized to issue is TWO HUNDRED (200) shares of ONE DOLLAR (\$1.00) par value common stock, all of which shall be, designated "Common Shares." All common shares shall be identical with each other in every respect and the holders thereof shall be entitled to one vote for each share on all matters on which shareholders have the right to vote.

ARTICLE V - Initial Capital

The amount of capital with which this Corporation will begin business is TWO HUNDRED DOLLARS (\$200.00.)

ARTICLE VI -Preemptive Rights

Every shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class, or series as which he already holds, shall have the right to purchase this pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI - Initial Registered Office and Agent

The set address of the initial registered office of this Corporation is: STEEL WOOD FURNITURE BY DESIGN, INC., c/o Tzfania Ben Saadon, 4064 Pine Island Road, #B-1, Sunrise, FL 33351 and the name of the Initial Registered Agent of this Corporation at that address is Tzfania Ben Saadon.

ARTICLE VII - Directors

The initial Board of Directors of this Corporation shall have THREE (3) Directors. The number of directors may either be increased or diminished from time to time by the bylaws but shall never be less than ONE (1). The name and address of the Directors of the Corporation are:

ORNA GIVON

C/O 4064 PINE ISLAND ROAD, #B-1

SUNRISE, FL 33351

NIR GIVON

C/O 4064 PINE ISLAND ROAD, #B-1

SUNRISE, FL 33351

TZFANIA BEN SAADON

C/O 4064 PINE ISLAND ROAD, #B-1

SUNRISE, FL 33351

ARTICLE VIII- Initial Officer

TZFANIA BEN SAADON

President

Secretary

ARTICLE IX - Incorporator

The name and address of the person signing these Articles of Incorporation is:

TZFANIA BEN SAADON

4064 PINE ISLAND ROAD, #B-1

SUNRISE, FL 33351

ARTICLE X - Indemnification

The Corporation shall have the power to indemnify any officer or director.

ARTICLE XI -Bylaws

The power to adopt, alter, amend or repeal by-laws shall be vested in the Board of Directors and the shareholders.

ARTICLE XII - Corporate Capitalization

The shares of capital stock of this Corporation shall be issued initially to the following entity in the amount set opposite its name.

IRON STEEL Ltd. (An Israeli Corporation)

200 Shares

ARTICLE XIII - Restrictions on Transfer of Stock

Shares held by the initial shareholder listed above may not be resold or otherwise transferred to the other entity or person unless such shares are first offered to the remaining shareholders of the Corporation. The price and terms at which, and the time within which, such shares may be offered and sold and shall be further specified by written agreement between all the shareholders of this Corporation.

ARTICLE XIV- Registered Owners

The corporation, to the extent permitted by law, shall be entitled to treat the person/entity in whose name any share or right is registered on the books of the Corporation as the owner thereto, for all purposes, and except as may be agreed in writing by the Corporation, the Corporation shall not be bound to recognize any equitable or other claim to, or interest in, such share or right on the part of any other person, whether or not the Corporation shall have notice thereof.

ARTICLE XV- Calling of Special Meetings

Special meetings of shareholders may be called by written notice, delivered to each shareholder, TEN (10) business days prior to the meeting date.

ARTICLE XVI - Shareholder Ouorum and Voting

FIFTY -ONE PERCENT (51%) of the shares entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of the shareholders. If a quorum is present, the affirmative vote of FIFTY-ONE PERCENT (51%) of shares represented at the meeting and entitled to vote on the subject matter shall be the act of the shareholders.

ARTICLE XVII - Management of Corporation by Directors

All corporate powers shall be exercised by or under the authority of, and the business affairs of this Corporation shall be managed under the direction of the Board of Directors of this Corporation.

ARTICLE XVIII- Removal of Directors

The shareholders of this Corporation shall not be entitled to remove any director from office without cause.

ARTICLE XIX - Director Quorum and Voting

ONE HUNDRED PERCENT (100%) of the directors shall constitute a quorum for a meeting of directors. If a quorum is present, the affirmative vote of FIFTY-ONE PERCENT (51%) of the directors present shall be the act of the Board of Directors.

ARTICLE XX - Meetings by Conference Telephone

Members of the Board of Directors may participate in meetings of the Board of Directors by means of conference telephone as provided by law.

ARTICLE XXI - Action by Directors without a Meeting

The Directors of this Corporation may take action by written consent, as provided by law.

ARTICLE XXII - Significant Transactions

There must be Shareholder approval for any significant transactions including mergers, share exchanges, sales of assets, purchases of equipment, mortgaging of assets, and dissolution of the corporation

ARTICLE XXI - Dividends

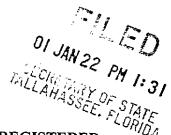
Dividends may be paid to shareholders only out of the unreserved and unrestricted earned surplus of the Corporation.

ARTICLE XXII - Amendment

The Corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation, or in any amendment hereto, or to add any provision to these Articles of Incorporation or to any amendment hereto, in any manner now ore hereafter prescribed or permitted by the provisions of any applicable statute of the State of Florida, and all rights conferred upon shareholders in these Articles of Incorporation or any amendment hereto are granted subject to this reservation.

The undersigned subscribers have executed these Articles of Incorporation at Hallandale, Florida this 2nd day of January 2001 for the uses and purposes aforesaid.

TZFANIA BEN SAADON, President, Registered Agent



CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF F.S. 607.0501, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT IN THE STATE OF FLORIDA.

- 1. The name of the corporation is: STEEL WOOD FURNITURE BY DESIGN, INC.
- 2. The name and address of the registered agent and office is:

TZFANIA BEN SAADON 4064 PINE ISLAND ROAD, #B-1 SUNRISE, FL 33351

Having been named as registered agent and to accept service of process for the above-stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Tzfania Ben Saadon Registered Agent

01/08/2001

Date