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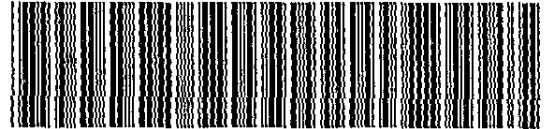
(Business Entity Name)

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Member: New York Bar

May 27, 2004

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

SUBJECT: Ideal Home Furnishings International Enterprises, L.L.C.

Enclosed is an original and one copy of the articles of organization and a check for:

___ \$125
Filing Fee
and Regis-
tered Agent
Designation

___ \$130
Filing Fee,
Registered
Agent Desig-
nation, and
Certificate

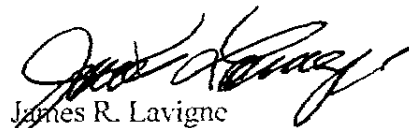
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Filing Fee,
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Copy, and
Certificate

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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From:  James R. Lavigne
Lavigne, Coton & Associates
7087 Grand National Drive
Suite 100
Orlando, Florida 32819
(407)316-9988 (phone)
(407) 316-8820 (fax)

**ARTICLES OF ORGANIZATION
OF**

IDEAL HOME FURNISHINGS INTERNATIONAL ENTERPRISES, L.L.C.

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, F.S. Chapter 608, hereby make, acknowledge, and file the following Articles of Organization.

ARTICLE I -- NAME

The name of the limited liability company shall be Ideal Home Furnishings International Enterprises, L.L.C. ("company").

ARTICLE II -- ADDRESS

The mailing address and street address of the principal office of the company shall be 2629 Waverly Barn Road, Suite 123, Davenport, FL 33897.

ARTICLE III -- DURATION

The company shall commence its existence on the date these articles of organization are filed by the Florida Department of State. The company's existence shall be perpetual] unless the company is earlier dissolved as provided in these articles of organization.

ARTICLE IV -- REGISTERED OFFICE AND AGENT

The name and street address of the registered agent of the company in the state of Florida is David James Walker, 2629 Waverly Barn Road, Suite 123, Davenport, FL 33897.

ARTICLE V -- CAPITAL CONTRIBUTIONS

The members of the company shall contribute to the capital of the company the cash or property set forth in Exhibit "A".

ARTICLE VI -- ADDITIONAL CAPITAL CONTRIBUTIONS

Each member shall make additional capital contributions to the company only on the unanimous consent of all the members.

ARTICLE VII -- ADMISSION OF NEW MEMBERS

No additional members shall be admitted to the company except with the unanimous written consent of all the members of the company and on such terms and

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TALLAHASSEE, FLORIDA
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conditions as shall be determined by all the members. A member may transfer his or her interest in the company as set forth in the regulations of the company, but the transferee shall have no right to participate in the management of the business and affairs of the company or become a member unless all the other members of the company other than the member proposing to dispose of his or her interest approve of the proposed transfer by unanimous written consent.

ARTICLE VIII -- TERMINATION OF EXISTENCE

The company shall be dissolved on the death, bankruptcy, or dissolution of a member or manager, or on the occurrence of any other event that terminates the continued membership of a member in the company, unless the business of the company is continued by the consent of all the remaining members, provided there are at least two remaining members.

The company shall be managed by the members in accordance with regulations adopted by the members for the management of the business and affairs of the company. These regulations may contain any provisions for the regulation and management of the affairs of the company not inconsistent with law or these articles of organization. The names and address of the members of the company are

NAME	ADDRESS
David and Susan Walker	2629 Waverly Barn Road, Suite 123 Davenport, FL 33897
David and Clare Smith	26 Town Hill Bank Padiham Lancashire, BB12 82H ENGLAND

IN WITNESS WHEREOF, the undersigned organizers have made and subscribed these articles of organization at Orlando, Florida on 28th day of May, 2004.

D. J. Walker
David James Walker, Organizer

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JUL 14 2004
STATE OF FLORIDA

STATE OF FLORIDA
COUNTY OF ORANGE

Sworn to and subscribed before me this 28th day of May, 2004 by
Kimberly A. Fooks.

Kimberly A. Fooks

Notary Public -- State of Florida/Commissioner for Oaths
.....(name, typed or printed).....

Personally Known
OR
Produced Identification

Type of Identification Produced

(Seal)



Kimberly A. Fooks
MY COMMISSION # DD176686 EXPIRES
January 19, 2007
BONDED THRU TROY FAIN INSURANCE, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED IN COMPLIANCE WITH SECTIONS 48.091 AND 607.325, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

Ideal Home Furnishings International Enterprises, L.L. C. desiring to organize under the laws of the State of Florida, with its principal place of business in the City of Orlando, Florida, has named David James Walker, located at 2629 Waverly Barn Road, Suite 123, Davenport, FL 33897 as its AGENT FOR ACCEPTANCE OF PROCESS WITHIN FLORIDA.

SIGNATURE: *DJ Walker*
David James Walker

S Walker
Susan Walker

David Smith

Clare Smith

DATE: *May 28, 2004*

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY. FURTHER, I CERTIFY THAT I AM FAMILIAR WITH AND AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES, INCLUDING THE DUTIES AND OBLIGATIONS PROVIDED FOR IN SECTION 607.325, RELEVANT TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNATURE: *DJ Walker*
David James Walker

DATE: *May 28, 2004*

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MAY 29 2004 11:21:10
CLERK OF STATE
TALLAHASSEE, FLORIDA

EXHIBIT "A"

<u>Member</u>	<u>Initial Capital Contribution</u>
David Walker	\$500.00
Susan Walker	\$500.00
David Smith	\$500.00
Clare Smith	\$500.00

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TALLAHASSEE, FLORIDA

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