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February 21, 2006

<u>VIA HAND DELIVERY</u>

Division of Corporations
Department of State
2661 Executive Center Circle West
Tallahassee, FL 32301

Re: Formation of Company:

Turner Furniture of Panama City, LLC

Dear Division Personnel:

Enclosed for filing please find one original and two copies of the Articles of Organization and Acceptance of Registered Agent for the company listed above.

Please file these Articles and Acceptance of Registered Agent, certify one copy, and stamp the other copy "Filed."

I have enclosed a check in the amount of \$160.00 for the filing fee, certification fee, and a certificate of status. Our messenger will pick up the certified copy, the stamped copy, and the certificate of status after 2:00 p.m. on February 23, 2006.

Sincerely,

Nancy M. Wallace

ARTICLES OF ORGANIZATION OF TURNER FURNITURE OF PANAMA CITY, LLC

Dalla Fill Dalla Million Fill St. Millio These Articles of Organization are made for the purpose of organizing a Florida Limited Liability Company under the Florida Limited Liability Company Act (Florida Statutes Chapter 608).

Article 1 - Name

The name of this limited liability company is TURNER FURNITURE OF PANAMA CITY, LLC ("Company").

Article 2 - Duration

The Company shall exist from the date of filing these Articles with the Department of State until the earlier of thirty (30) years from the date of filing or the occurrence of any of the events specified in Florida Statutes Section 608.441, unless continued by the remaining members pursuant to the Company's Operating Agreement.

Article 3 - Mailing Address and Street Address

The Company's address is 317 Industrial Blvd., Thomasville, Georgia 31792.

Article 4 - Registered Agent and Office

The name of the initial registered agent of the Company is Nancy M. Wallace. The street address of the initial registered agent of the company is 106 East College Ave., Suite 1200, Tallahassee, Florida 32301.

Article 5 – Additional Members

Additional members to the company may be admitted, but only pursuant to the Company's Operating Agreement.

Article 6 - Termination of Membership

If a member of the Company dies, retires, resigns, is expelled, is dissolved, experiences bankruptcy, or upon the occurrence of any other event which terminates the continued membership of a member in the Company, the remaining members may continue the business of the Company pursuant to the Company's Operating Agreement.

Article 7 - Management of the Company

The management of the Company is reserved to the managers. The following person will initially be the manager:

{TL092191;1}

S. Russell Turner, Jr. 317 Industrial Blvd. Thomasville, Georgia 31792

Article 8 - Operating Agreement

The Members shall have the power to adopt, alter, amend, or repeal the Operating Agreement of the Company containing provisions for the regulation and management of the affairs of the Company.

Article 9 - Date of Existence of the Company

The existence of the Company shall commence on the date of filing the Articles of Organization with the Florida Department of State.

The undersigned executed these Articles of Organization as of the 21st day of February, 2006.

Nancy M./Wallace

Authorized Representative for the Members

CERTIFICATE OF DESIGNATION

Having been named Registered Agent for the above stated Company, at the designated Registered Office, the undersigned hereby accepts said appointment, and agrees to comply with the provisions of Florida Statutes relative to keeping the office open.

Nancy M. Wallace