Electronic Articles of Incorporation For

P06000014315 FILED January 30, 2006 Sec. Of State cblalock

COMFORT BEDDING & MATTRESS, 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: COMFORT BEDDING & MATTRESS, INC.

Article II

The principal place of business address:

2203 W. BAKER STREET PLANT CITY, FL. US 33563

The mailing address of the corporation is:

2203 W. BAKER STREET PLANT CITY, FL. US 33563

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: 100

Article V

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

CONFIDENTIAL ACCOUNTING, INC. 205 W. SHELL POINT ROAD RUSKIN, FL. 33570

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

P06000014315 FILED January 30, 2006 Sec. Of State cblalock

Registered Agent Signature: TEDDI MCGOWAN

Article VI

The name and address of the incorporator is:

BRIAN MUNOZ 6836 MONARCH PARK DRIVE

APOLLO BEACH, FL 33572

Incorporator Signature: BRIAN MUNOZ

Article VII

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

Title: P,S BRIAN MUNOZ 6836 MONARCH PARK DRIVE APOLLO BEACH, FL. 33572 US

Title: VP,T JOSE G ALVAREZ 2203 W. BAKER STREET PLANT CITY, FL. 33563 US

Article VIII

The effective date for this corporation shall be:

01/27/2006