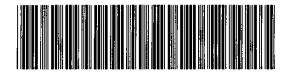
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S. C. PRESLEY & CO., INC.

Accounting and Tax Services - Business Consulting - Tax Planning - Financial Services

250 South Ronald Reagan Blvd., Ste. 100 Longwood, FL 32750-5466

E-Mail: customer service@scpresley.com

Telephone Number: (407) 331-7665 Fax Number: (407) 331-5884

September 12, 2007

Florida Department of State Corporate Records/Division of Corporations Post Office Box 6327 Tallahassee, FL 32314

Gentlemen:

Enclosed please find an original and two (2) copies of Articles of Incorporation for Sofa King Incorporated.

Also enclosed is a check in the amount of \$78.75 in payment of the various filing fees. Please return a certified copy of the Articles of Incorporation to the address above.

Your prompt attention is appreciated.

Sincerely,

Sylvia C. Presley/BR Sylvia C. Presley, EA., CFP, ATA

Accountant

SCP/br

Enclosures

CC: Sofa King Inc

c/o David Taggart PO Box 520514

Longwood, FL 32752

ARTICLES OF INCORPORATION OF SOFA KING INCORPORATED

Article I - Name

The name of this corporation is SOFA KING INCORPORATED

Article II - Duration

This corporation shall have perpetual existence, commencing on OCTOBER 1, 2007.

Article III - Purpose

This corporation is organized for the purpose of transacting any or all lawful business.

Article IV - Capital Stock

This corporation is authorized to issue $\underline{1,000}$ shares of common stock, with par value of \$ $\underline{1.00}$ which shall be designated "Common Shares."

Article V - Preferences, Limitations and Relative Rights of Shares of Capital Stock

SECTION 1. Dividends.

The holders of record of the Common Shares shall be entitled to cash dividends when and as declared by the Shareholders at the rate per share per annum and at the time and in the manner determined by the Shareholders in the resolution authorizing same.

SECTION 2. Rights Upon Liquidation or Dissolution.

In the event of any voluntary liquidation, dissolution, or winding up of this corporation, the assets of this corporation shall be payable to and distributed ratably among the holders of record of the Common Shares.

SECTION 3. Voting Rights.

Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of the outstanding Common Shares.

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 that which he already holds, shall have the right to purchase his pro rata thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

Article VII - Initial Principal Office, Registered Office & Agent

The street address of the principal office of this corporation is

1200 E. ALTAMONTE DRIVE, SUITE 1050, ALTAMONTE SPRINGS, FL 32701. The

mailing address for the principal office and registered office is P.O.

Box 520514, Longwood, FL 32752.

The name of the initial registered agent of this corporation at that address is **DAVID TAGGART**.

Article VIII - Management of Corporation by Shareholders

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

DAVID TAGGART P. O. BOX 520514 LONGWOOD, FL 32752

Article IX - Bylaws

The power to adopt, alter, amend or repeal bylaws shall be vested in the Shareholders.

Article X - Initial Board of Directors

The corporation shall have one (1) Director initially. The number of directors may be either increased or decreased from time to time in accordance with the bylaws, but shall never be less than one (1). The name and address of the initial Director of this corporation is:

DAVID TAGGART P. O. BOX 520514 LONGWOOD, FL 32752

Article XI - Calling of Special Meetings

Special meetings of Shareholders may be called as authorized in the bylaws.

Article XII - Shareholder Quorum and Voting

A majority of the shares entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of Shareholders. If a quorum is present, the affirmative vote of a majority of the shares represented at the meeting and entitled to vote on the subject matter shall be the act of the Shareholders.

Article XIII - Approval of Shareholders Required for Merger

The approval of the Shareholders of this corporation to any plan of merger shall be required in every case, whether or not such approval is required by law.

Article XIV - Shareholder Meeting Required Unless Action Consented To

Any action of the Shareholders of this corporation must be taken at a meeting of Shareholders of this corporation, duly called as provided by law, unless consented to in writing as provided in Florida Statutės.

Article XV - Dividends

Dividends may be paid to Shareholders out of the unreserved and unrestricted earned or capital surplus of the corporation as provided in Florida Statutes.

Article XVI - Indemnification

The corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

Article XVII - Amendment

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment thereto, and any right conferred upon the Shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscribed have executed the Articles of Incorporation this //tk day of SEPTEMBER 2007

DAVID TAĞGART

STATE OF FLORIDA
COUNTY OF Seminal

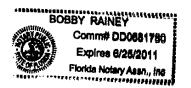
BEFORE ME, a Notary Public authorized to take acknowledgements in the State of County set forth, personally appeared **DAVID TAGGART**, known to me and known by me to be the person who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State of County aforesaid, this //ta day of SEPTEMBER 2007.

(seal)

My Commission Expires 6/25/20/1

Bobby Rainey
NOTARY PUBLIC BOBBY RAINEY



I HEREBY CERTIFY that I am familiar with and accept the duties and responsibilities as registered agent for SOFA KING INCORPORATED

Sylven C Presley
Witness

DAVID TAGGART Registered Agent

9/11/07

tness

Date

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