

**Electronic Articles of Incorporation
For**

P08000008698
FILED
January 23, 2008
Sec. Of State
cgolden

TOP QUALITY B BEDDING 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:

TOP QUALITY B BEDDING INC.

Article II

The principal place of business address:

11 NW 68 TERRACE
MIAMI, FL. 33150

The mailing address of the corporation is:

11 NW 68 TERRACE
MIAMI, FL. 33150

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:

2000 SHARES ISSUED @ .01 PAR VALUE

Article V

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

TAURUS BURKE
11 NW 68 TERRACE
MIAMI, FL. 33150

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

P08000008698
FILED
January 23, 2008
Sec. Of State
cgolden

Registered Agent Signature: TAURUS BURKE

Article VI

The name and address of the incorporator is:

INCORPORATETIME.COM, INC.
173 N. MAIN STREET, SUITE 400

SAYVILLE, NY 11782

Incorporator Signature: KERRY WALSH

Article VII

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

Title: D/P
TAURUS BURKE
11 NW 68 TERRACE
MIAMI, FL. 33150

Title: VP/T
TAURUS BURKE
11 NW 68 TERRACE
MIAMI, FL. 33150

Title: S
TAURUS BURKE
11 NW 68 TERRACE
MIAMI, FL. 33150