05/24

THE UNITED STATES **CORPORATION**

ACCOUNT NO. : 07210000032

REFERENCE: 842737

7126184

AUTHORIZATION :

\$ 70.00 COST LIMIT :

ORDER DATE: June 3, 1998

ORDER TIME : 2:12 PM

ORDER NO. : 842737-015

CUSTOMER NO: 7126184

600002552066--3

CUSTOMER: Joann Gama, Legal Assistant

LINENS 'N THINGS, INC.

151 E. Post Road

Suite 111

White Plains, NY 10601

DOMESTIC FILING

NAME:

WEST PALM BEACH LINENS 'N

THINGS, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

CERTIFIED COPY

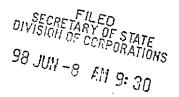
PLAIN STAMPED COPY

CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Christopher Smith

EXAMINER'S INITIALS:

DIVISION OF CORPORATION



ARTICLES OF INCORPORATION

OF

WEST PALM BEACH LINENS 'N THINGS, INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

WEST PALM BEACH LINENS 'N THINGS, INC.

The address of the principal office of this corporation shall be 6 Brighton Road, Clifton, New Jersey 07015, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 100 shares of common stock having no par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 1201 Hays Street, Tallahassee, Florida 32301, and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. PREEMPTIVE RIGHTS

The corporation elects to have preemptive rights.

ARTICLE VII. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

Corporation Service Company 1201 Hays Street Tallahassee, Florida 32301

IN WITNESS WHEREOF, the undersigned agent of
Corporation Service Company, has hereunto set their hand
and seal of Corporation Service Company on June 8, 1998.

CORPORATION SERVICE COMPANY

ts Agent, Karen B. Rozar

DIVISION OF CORPORATIONS

98 JUN -9

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF INCORPORATION

Corporation Service Company, a Delaware corporation authorized to transact business in this State, having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

CORPORATION SERVICE COMPANY

Maren B. Bar

CKS