

LAW OFFICES
FEINSTEIN & SOROTA, P.A.
PENTHOUSE 4 - CITICENTRE
290 NORTHWEST 165TH STREET
MIAMI, FLORIDA 33169

MARK D. FEINSTEIN
ALAN M. SOROTA
* ALSO ADMITTED IN COLORADO *

TELEPHONE (305) 944-4777
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August 4, 1999

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*****78.75 *****78.75

Via Fedex: 801409113570

Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399

SUBJECT: Mattress Plus, Inc.

Enclosed is an original and one (1) copy of the articles of incorporation and our firm's check # 7951 in the amount of \$78.75 payable to the **Department of State** representing your Filing Fee and Certificate for the above-captioned incorporation.

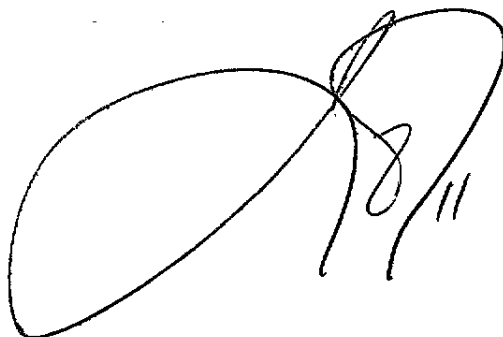
In the event you have any questions, please feel free to contact the undersigned.

Sincerely,



ALAN M. SOROTA

AMS:cs
Enclosures: As Noted



FILED
99 AUG -5 PM 5:01
SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF INCORPORATION
OF
MATTRESS PLUS, INC.

FILED
99 AUG -5 PM 5:01
SECRETARY OF STATE
TALLAHASSEE FLORIDA

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I: NAME

The name of the corporation shall be:

MATTRESS PLUS, INC.

The address of the principal office of this corporation shall be 9313 North West 23rd Street, Pembroke Pines, Florida 33024 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 10,000 shares of common stock having \$.10 par value per share.

ARTICLE IV: REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 290 North West 165th Street, Penthouse 4 - CitiCentre, Miami, Florida 33169, and the name of the initial registered agent of the corporation at that address is Alan M. Sorota.

ARTICLE V: TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI: BOARD OF DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have two directors initially. The name and address of the initial members of the Board of Directors are:

Alan M. Sorota
Director

290 N.W. 165th Street
Penthouse 4 - CitiCentre
Miami, Florida 33169

Cynthia J. Riston
Director

9313 North West 23rd Street
Pembroke Pines, FL 33024

ARTICLE VII: OFFICERS

The name and address of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

Cynthia J. Riston
President/Secretary/Treasurer

9313 North West 23rd Street
Pembroke Pines, FL 33024

ARTICLE VIII: SPECIAL PROVISION

It is the intent of the Incorporator that the corporation will qualify under section 1244 of the Internal Revenue Code and shall take all actions necessary to obtain and maintain its status as an S corporation.

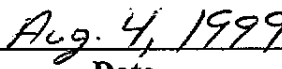
ARTICLE IX: INCORPORATOR

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

Alan M. Sorota
Feinstein & Sorota, P.A.
290 N.W. 165th Street
Penthouse 4 - CitiCentre
Miami, Florida 33169

IN WITNESS WHEREOF, the undersigned, has hereunto set their hand and seal on:


Alan M. Sorota, Incorporator


Date

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Alan M. Sorota
Alan M. Sorota, Registered Agent

Aug. 4, 1999
Date

FILED
99 AUG -5 PM 5:01
SECRETARY OF STATE
TALLAHASSEE FLORIDA