

State of Idaho

Department of State

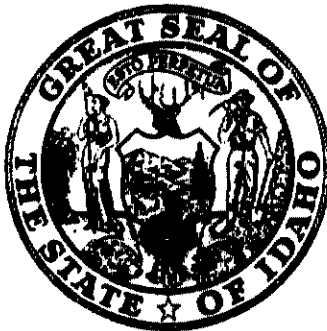
CERTIFICATE OF INCORPORATION OF

BURLINGTON COAT FACTORY WAREHOUSE OF BOISE, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of the above named corporation, duly signed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: October 22, 1991



Pete T. Cenarrusa

SECRETARY OF STATE

Jonya Coulson

Corporation Clerk

Oct 22 4 01 PM '91

SECRETARY OF STATE
ARTICLES OF INCORPORATION

OF

BURLINGTON COAT FACTORY WAREHOUSE OF BOISE, INC.

The undersigned, being a natural person, does hereby act as incorporator in adopting the following Articles of Incorporation for the purpose of organizing a business corporation pursuant to the provisions of the Idaho Business Corporation Act.

FIRST: The name of the corporation (hereinafter called the "corporation") is BURLINGTON COAT FACTORY WAREHOUSE OF BOISE, INC.

SECOND: The duration of the corporation shall be perpetual.

THIRD: The purposes for which the corporation is organized, which shall include the authority of the corporation to transact any lawful business for which corporations may be incorporated under the Idaho Business Corporation Act, are as follows:

The operation of men's, women's, and children's clothing stores specializing in leather and suede jackets, pants, coats, boots, moccasins, belts, leather hides, purses, hats, furs, bags, gloves, vests, novelties, accessories, and related services.

To carry on a general mercantile, industrial, investing, and trading business in all its branches; to devise, invent, manufacture, fabricate, assemble, install, service, maintain, alter, buy, sell, import, export, license as licensor or licensee, lease as lessor or lessee, distribute, job, enter into, negotiate, execute, acquire, and assign contracts in respect of, acquire, receive, grant, and assign licensing arrangements, options, franchises, and other rights in respect of, and generally deal in and with, at wholesale and retail, as principal, and as sales, business, special, or general agent, representative, broker, factor, merchant, distributor, jobber, advisor, and in any other lawful capacity, goods, wares, merchandise, commodities, and unimproved, improved, finished, processed, and other real, personal, and mixed property of any and all kinds, together with the components, resultants, and by-products thereof; to acquire by purchase or otherwise own, hold, lease, mortgage, sell, or otherwise dispose of, erect, construct, make, alter, enlarge, improve, and to aid or subscribe toward the construction, acquisition, or improvement of any factories, shops, storehouses, buildings, and commercial and retail

establishments of every character, including all equipment, fixtures, machinery, implements, and supplies necessary, or incidental to, or connected with, any of the purposes or business of the corporation; and generally to perform any and all acts connected therewith or arising therefrom or incidental thereto, and all acts proper or necessary for the purpose of the business.

To engage generally in the real estate business as principal, agent, broker, and in any lawful capacity, and generally to take, lease, purchase, or otherwise acquire, and to own, use, hold, sell, convey, exchange, lease, mortgage, work, clear, improve, develop, divide, and otherwise handle, manage, operate, deal in, and dispose of real estate, real property, lands, multiple-dwelling structures, houses, buildings, and other works and any interest or right therein; to take, lease, purchase, or otherwise acquire, and to own, use, hold, sell, convey, exchange, hire, lease, pledge, mortgage, and otherwise handle, and deal in and dispose of, as principal, agent, broker, and in any lawful capacity, such personal property, chattels, chattels real, rights, easements, privileges, choses in action, notes, bonds, mortgages, and securities as may lawfully be acquired, held, or disposed of; and to acquire, purchase, sell, assign, transfer, dispose of, and generally deal in and with, as principal, agent, broker, and in any lawful capacity, mortgages and other interests in real, personal, and mixed properties; to carry on a general construction, contracting, building, and realty management business as principal, agent, representative, contractor, subcontractor, and in any other lawful capacity.

To apply for, register, obtain, purchase, lease, take licenses in respect of, or otherwise acquire, and to hold, own, use, operate, develop, enjoy, turn to account, grant licenses and immunities in respect of, manufacture under and to introduce, sell, assign, mortgage, pledge, or otherwise dispose of, and, in any manner deal with and contract with reference to:

(a) inventions, devices, formulae, processes, and any improvements and modifications thereof;

(b) letters patent, patent rights, patented processes, copyrights, designs, and similar rights, trade-marks, trade symbols and other indications of origin and ownership granted by or recognized under the laws of the United States of America or of any state or subdivision thereof, or of any foreign country or subdivision thereof, and all rights connected therewith or appertaining thereunto;

(c) franchises, licenses, grants, and concessions.

To have, in furtherance of the corporate purposes, all of the powers conferred upon corporations organized under the Idaho Business Corporation Act.

FOURTH: The aggregate number of shares which the corporation shall have authority to issue is one thousand, all of which are of a par value of one dollar each and are of the same class and are to be Common shares.

FIFTH: The address of the initial registered office of the corporation in the State of Idaho is c/o The Prentice-Hall Corporation System, Inc., 877 Main Street, City of Boise 83702-5858, County of Ada; and the name of the initial registered agent of the corporation at such address is The Prentice-Hall Corporation System, Inc.

SIXTH: The number of directors constituting the initial Board of Directors of the corporation is three.

The name and the address of each of the persons who are to serve as directors of the corporation until the first annual meeting of shareholders or until their successors be elected and qualify, are as follows:

<u>NAME</u>	<u>ADDRESS</u>
Monroe Milstein	263 West 38th Street New York, New York 10018
Henrietta Milstein	263 West 38th Street New York, New York 10018
Andrew Milstein	263 West 38th Street New York, New York 10018

SEVENTH: The name and the address of the incorporator are as follows:

<u>NAME</u>	<u>ADDRESS</u>
Athena Togias	15 Columbus Circle New York, NY 10023-7773

EIGHTH: 1. The Board of Directors of the corporation may, from time to time, and in conformity with the provisions of the Idaho Business Corporation Act, distribute to its shareholders out of capital surplus of the corporation a portion of its assets in cash or property.

2. The corporation shall have the power to acquire its shares from unreserved and unrestricted capital surplus available therefor.

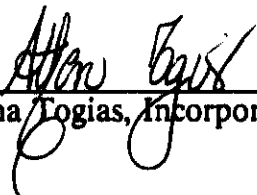
3. The corporation shall, to the fullest extent permitted by the provisions of the Idaho Business Corporation Act, as the same may be amended and supplemented, indemnify any and all persons whom it shall have power to indemnify under said provisions from and against any and all of the expenses, liabilities or other matters referred to in or covered by said provisions and the indemnification provided for herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any Bylaw or resolution adopted by the shareholders entitled to vote thereon after notice, both as to action in his official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a director or officer, and shall inure to the benefit of the heirs, executors and administrators of such a person.

NINTH: The personal liability of the directors of the corporation is eliminated to the fullest extent permitted by the provisions of the Idaho Business Corporation Act, as the same may be amended and supplemented.

TENTH: No shareholder of the corporation entitled to vote in the election of directors shall be entitled as of right to cumulative voting in any such election.

ELEVENTH: These Articles of Incorporation shall upon the filing thereof by the Secretary of State of the State of Idaho constitute an acceptance in binding form of the provisions of the Constitution of the State of Idaho by the corporation.

Signed on October 21, 1991



Athena Logias, Incorporator