

State of Idaho

Department of State

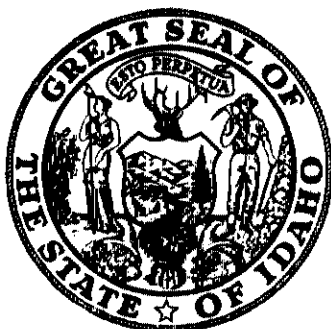
CERTIFICATE OF INCORPORATION OF

LYON'S WOOD MANUFACTURING, 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: February 16, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *[Signature]*

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ARTICLES OF INCORPORATION

OF

LYON'S WOOD MANUFACTURING, *Inc.*

FIRST

In name of the corporation is LYON'S WOOD MANUFACTURING, *INC.*
and its existence shall be perpetual.

SECOND

The corporation is formed and organized to engage in
manufacturing waterbeds and resale, any and all lawful
business for which corporations may be incorporated under the
Idaho Business Corporation Act and as the Board of Directors
may from time to time determine.

THIRD

The aggregate number of shares which the corporation has
the authority to issue is Ten Thousand (10,000) shares of
common stock, all of one class, at a par value of \$1.00 each.

The corporate stock of this corporation shall be non-
assessable, and the private property of the shareholders and
each of them, of this corporation shall not be subject to
assessment or be liable for the debts, obligations or
liabilities of this corporation.

The number of directors of the corporation shall be as specified in the bylaws, and such number may from time to time be increased or decreased in such manner as may be prescribed in the bylaws, provided the number of directors of the corporation shall not be fewer than the number required by law. The initial Board of Directors shall number two (2). In case of any increase in the number of directors, the additional directors may be elected by the directors then in office, and the directors so elected shall hold office until the next annual meeting of the stockholders and until their successors are elected and qualified.

A majority of the shares entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of shareholders.

Stockholders of the corporation shall have pre-emptive and preferential rights of subscription to any obligations of the corporation convertible into stock.

The initial bylaws shall be adopted by the Board of Directors. The power to alter, amend or repeal the bylaws or adopt new bylaws, subject to repeal or change by action of

the shareholders, shall be vested in the board of directors.

Such power may be exercised by a majority vote of the board of directors at any annual or special meeting of the board of directors or upon consideration of a resolution adopted by the holders of not less than ten percent (10%) of all of the shares entitled to vote at such meeting.

FIFTH

The location and post office address of the initial registered office of the corporation is 200 E. 34TH street, Garden City, Idaho, 83714, and the name of the initial registered agent of the corporation who may be found at that address is Abel Eric Roybal.

SIXTH

The names and post office addresses of the initial directors of the corporation, appointed by the incorporators to serve until the first election of directors, are as follows:

NAMES	ADDRESS
Abel Eric Roybal	2714 Sunset Avenue Boise, Idaho 83702
Bobbi Rae Bunnell	2714 Sunset Avenue Boise, Idaho 83702
Gabrielle Harding	1706 N. 8th Street Boise, Idaho 83702

SEVENTH

as follows:

Abel Eric Roybal 200 E. 34th Street
Garden City, Idaho 83714

IN WITNESS WHEREOF, I have hereunto set my hand this
16th day of February, 1994.


Abel Eric Roybal