

ARTICLES OF INCORPORATION
OF
ROMAINE'S MATTRESS KING, INC.

The undersigned, acting as incorporator of a corporation under the Idaho Business Corporation Act, adopts the following Articles of Incorporation for such corporation:

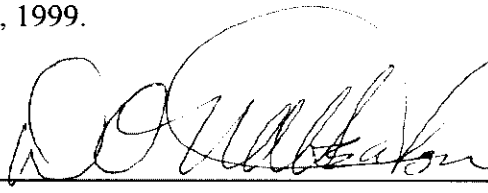
1. **NAME:** The name of the corporation is ROMAINE'S MATTRESS KING, INC.
2. **DURATION:** The period of its duration is perpetual.
3. **PROFIT:** This is a for profit corporation.
4. **PURPOSES:** The purpose or purposes for which the corporation is organized is to engage in the business of selling at retail mattresses and associated furnishings and do all things incidental thereto and for the transaction of any and all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act, as the same from time to time shall be amended.
5. **SHARES AUTHORIZED AND SHAREHOLDERS:** The aggregate number of shares which the corporation shall have authority to issue is 100,000 shares of no par value common stock.
6. **PRE-EMPTIVE RIGHTS:** Shareholders shall have pre-emptive rights to acquire unissued or treasury stock or securities convertible into or carrying a right to subscribe to or acquire shares.
7. **BUSINESS AFFAIRS:** Provisions for the regulation of the internal affairs of the corporation are such as may be provided by the corporation's By Laws, including restrictions on the transfer of shares and fixing greater voting or quorum requirements for board of director or shareholder action than required by the Idaho Business Corporation Act.
8. **REGISTERED AGENT AND OFFICE:** The registered agent is DON HEATON, and the registered office is located at 401 E Street, Idaho Falls, Idaho 83402.

9. **BOARD OF DIRECTORS:** There shall be no Board of Directors. Pursuant to Idaho Code § 30-1-732 the powers and duties conferred or imposed upon the Board of Directors by the Idaho Business Corporation Act shall be exercised or performed by the officers of the corporation elected by the shareholders as provided in the corporation's By Laws.

10. **INCORPORATORS:** The name and address of each incorporator is:

DON HEATON
401 E Street
Idaho Falls, Idaho 83402

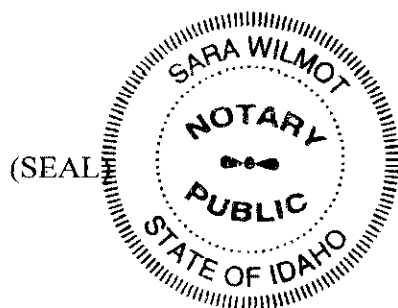
DATED this 21 day of December, 1999.

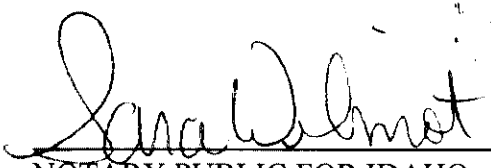

DON HEATON

STATE OF IDAHO)
 : SS
County of Bonneville)

On this 21 day of December, 1999, before me, the undersigned, a Notary Public in and for said State, personally appeared DON HEATON, known to me to be the person whose name is subscribed to the foregoing and acknowledged to me that she executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year first above written.




NOTARY PUBLIC FOR IDAHO,
Residing at: Idaho Falls,
My Commission Expires: 7/30/2005