



Department of State

**CERTIFICATE OF AUTHORITY
OF**

DIAL-A-MATTRESS INTERNATIONAL LTD.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of DIAL-A-MATTRESS INTERNATIONAL LTD. for a Certificate of Authority to transact business in this State, duly signed and verified 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 Authority to DIAL-A-MATTRESS INTERNATIONAL LTD. to transact business in this State under the name DIAL-A-MATTRESS INTERNATIONAL LTD. and attach hereto a duplicate original of the Application for such Certificate.

Dated September 17, 1991



Pete T. Cenarrusa

SECRETARY OF STATE

Engelbert M. Zabalza

Corporation Clerk

APPLICATION FOR CERTIFICATE OF AUTHORITY

(Profit Corporation)

To the Secretary of State of Idaho

Pursuant to Section 30-1-110, Idaho Code, the undersigned Corporation hereby applies for a Certificate of Authority to transact business in your State, and for that purpose submits the following information:

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SECRETARY OF STATE

1. The name of the corporation is Dial-A-Mattress International, Ltd.

2. The name which it shall use in Idaho is _____

(To be used only when required to avoid a conflict with a name already on file. Must be accompanied by a Board of Directors resolution adopting assumed name in Idaho.)

3. It is incorporated under the laws of Delaware

4. The date of its incorporation is February 26, 1991 and the period of its duration is perpetual

5. The address of its principal office in the state or country, under the laws of which it is incorporated is 31-10 48th Avenue, Queens, New York 11101

6. The address to which correspondence should be addressed, if different from that in item 5. _____

7. The street address of its proposed registered office in Idaho is _____
c/o The Prentice-Hall Corporation System, Inc.,
877 Main Street, Boise, Idaho 83702-5858

and the name of its proposed registered agent in Idaho at that address is The Prentice-Hall Corporation System, Inc.

8. The purpose or purposes which it proposes to pursue in the transaction of business in Idaho are:
Telemarketing of bedding which includes mattresses and frames.

9. The names and respective addresses of its directors and officers are:

Name	Office	Address
<u>See Attached Rider</u>		

(continued on reverse)

Name

Office

Address

10. The corporation accepts and shall comply with the provisions of the Constitution and the laws of the State of Idaho.

11. This Application is accompanied by a certificate of Corporate Status or Existence, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

Dated: 6/20/91

Dial-A-Mattress International, Ltd.
(Corporation Name)

By [Signature]

Its President Vice President (please specify)
Napoleon Barragan

and [Signature]

Its Secretary Assistant Secretary (please specify)
Luis Barragan

STATE OF New York)
) ss:
COUNTY OF Queens)

I, Howard Hirschfeld, a notary public, do hereby certify that on
this 20 day of June, 19 91, personally appeared before
me Napoleon Barragan, who being by me first duly sworn, declared that (s)he
is the President of Dial-A-Mattress International, Ltd.

that (s)he signed the foregoing document as President of the corporation and that
the statements therein contained are true.

HOWARD HIRSCHFELD
Notary Public, State of New York
No. 31-4854489
Qualified in New York County
Commission Expires Feb. 10, 1992

[Signature]

Notary Public

OFFICERS & DIRECTORS

Napoleon Barragan - President
Dan McGuire - Vice President & Director
Joe Vicens - Director & Vice President
Joel Stewart - Director & Vice President
Luis Barragan - Secretary
Michael Lowenstein - Vice President & Director

Address for all of above is:

31-10 48th Avenue
Queens, New York 11101

State of Delaware

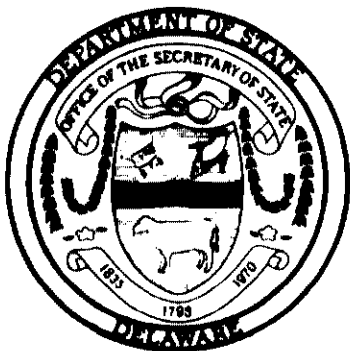


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SECRETARY OF STATE

Office of Secretary of State

I, MICHAEL HARKINS, SECRETARY OF STATE OF THE STATE OF DELAWARE DO HEREBY CERTIFY DIAL-A-MATTRESS INTERNATIONAL LTD. IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE DATE SHOWN BELOW.

* * * * *



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Michael Harkins
Michael Harkins, Secretary of State

AUTHENTICATION: *3162302
DATE: 09/04/1991