

CORPORATE AFFAIRS COMMISSION FEDERAL REPUBLIC OF NIGERIA

Certificate of Incorporation

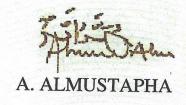
I hereby certify that

FURNITURE ESSENTIALS AND INTERIORS LIMITED

is this day incorporated under the COMPANIES AND ALLIED MATTERS ACT 1990 and that the Company is Limited By Shares.

Given under my hand at Abuja this Seventh day of April, 2008





Registrar - General

171046

Optima - 51446 - 2/03 - P2426