

ALLAN M. GLASER, P.A.

Biscayne Centre

Suite 807

11900 Biscayne Boulevard

Miami, Florida 33181

ALLAN M. GLASER
ATTORNEY AT LAW

PO1000065170

FILED
01 JUN 28 AM 10:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
TELEPHONE (305) 893-5999
TELEFAX (305) 893-8251

June 28, 2001

FEDERAL EXPRESS 8257 9426 7335

Florida Department of State

Division of Corporations

P.O. Box 6327

Tallahassee, Florida 32314

200004451822--1
-06/23/01--01056--002
*****78.75 *****78.75

Re: Westend Art Auctions, Inc.
Our File No. 4308-0

To Whom It May Concern:

Enclosed please find Articles of Incorporation and Acceptance of Registered Agent for the above named corporation for filing with the Division of Corporation. Also enclosed is your filing fee payable to the Florida Department of State in the amount of \$78.75. Please process the documents and return them to our office together with your Certificate of Incorporation by Federal Express per the enclosed Federal Express form.

We thank you in advance for your attention to this matter and should you have any questions or problems with the above request, please do not hesitate to contact our office.

Cordially yours,


ALLAN M. GLASER

AMG/to

Enc.

114194308-0/062801

ALLAN M. GLASER JUL - 2 2001

ARTICLES OF INCORPORATION
OF
WESTEND ART AUCTIONS, INC.

FILED
01 JUN 28 AM 10:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator hereby forms a corporation under Chapter
607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

WESTEND ART AUCTIONS, INC.

The address of the principal office of this corporation shall be 19028 N.E. 29TH
Avenue, Aventura, Florida 33180, and the mailing address of the corporation shall
be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or
business permitted under the laws of the United States, the State of Florida or any
other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is
authorized to have outstanding at any one time is 1000 shares of common stock
having \$.10 par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 11900 Biscayne Boulevard, Suite 807, Miami, Florida 33181, and the name of the initial registered agent of the corporation at that address is Allan M. Glaser.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have three Directors, initially. The names and addresses of the initial members of the Board of Directors are:

Martin Miller Dir.	19028 N.E. 29 th Avenue Aventura, Fl 33180
Frank Crall Dir/Secretary-Treasurer	19028 N.E. 29 th Avenue Aventura, Fl 33180
Hossam Antar Dir/President	19028 N.E. 29 th Avenue Aventura, Fl 33180

ARTICLE VII. PREEMPTIVE RIGHTS

The corporation elects to have preemptive rights.

ARTICLE VIII. SPECIAL PROVISION

This corporation shall be organized to comply with the provisions of Subchapter S of the Internal Revenue Code, 26 U.S.C. 1361 et. seq., and shall take all actions necessary to obtain and maintain its status as an S corporation as defined therein.

ARTICLE IX. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

Allan M. Glaser, P.A.
11900 Biscayne Boulevard
Suite 807
North Miami, Florida 33181

IN WITNESS WHEREOF, the undersigned agent of Allan M. Glaser, P.A., has set their hand and seal of Allan M. Glaser, P.A. on March 2, 2001.

ALLAN M. GLASER, P.A.

By: 
Its Agent, ALLAN M. GLASER

ACCEPTANCE OF REGISTERED AGENT
DESIGNATED IN THE ARTICLES OF INCORPORATION

ALLAN M. GLASER, an individual residing in this State, having a
business office identical with the registered office of the corporation named
below, and having been designated as the Registered Agent in the above and
foregoing Articles of Incorporation of:

WESTEND ART AUCTIONS, INC.

ALLAN M. GLASER is familiar with and accepts the obligations of the
position of Registered Agent under Section 607.C505, Florida Statutes.

By: 
ALLAN M. GLASER

FILED
01 JUN 28 AM 10:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA