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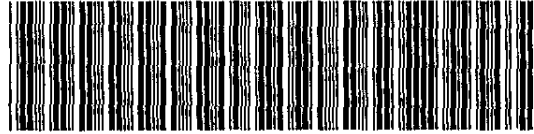
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TALLAHASSEE, FLORIDA

Evelyn Noel - Accountant

MEMBER NATIONAL ASSOCIATION OF PUBLIC ACCOUNTANTS

3711 TROUT RIVER BLVD.
JACKSONVILLE, FLORIDA 32208
TELEPHONE 768-6486

October 28, 2005

State of Florida
P O Box 6327
Tallahassee, Florida 32314

re: Westside Liquidators Inc

Gentlemen:

In reference to the above mentioned newly formed Corporation and in reference to the attached papers, please set up a Corporation and we would like the effective date to be November 1, 2005. I am enclosing my check to cover the cost of above. If your office needs additional information please advise as soon as possible. Thanking you in advance.

Sincerely,


Evelyn Noel

cc; file

ARTICLES OF INCORPORATION
OF
Westside Liquidators Inc.

RECEIVED
TALLAHASSEE, FLORIDA

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The undersigned subscriber(s) to these Articles of Incorporation, a natural person competent to contract hereby subscribes to and forms a corporation for profit under the laws of the State of Florida.

ARTICLE I - NAME

The name of this Corporation is Westside Liquidators Inc.

ARTICLE II - NATURE OF BUSINESS

This Corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida. The above named Corporation will be a sales organization.

ARTICLE III - CAPITAL STOCK

The maximum number of shares of this corporation is authorized to have outstanding at any time is one hundred shares (100) shares of common stock, each share having the par value on one dollar (\$1).

ARTICLE IV - INITIAL CAPITAL

The amount of the capital stock which this corporation shall begin business with is One Hundred Dollars (\$100).

ARTICLE V - TERM OF EXISTENCE

This Corporation shall have perpetual existence.

ARTICLE VI - ADDRESS

The initial street address of the principal office of this Corporation is 3711 Trout River Blvd., Jacksonville, FL 32208

ARTICLE VII - DIRECTOR(S)

This Corporation shall have one Director(s) initially whose name and street address is as follows:

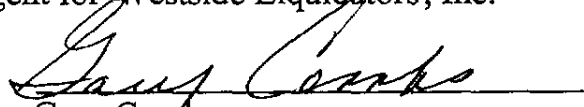
Name

Gary Combs

Address

3711 Trout River Blvd. Jacksonville, FL 32208

I, Gary Combs, am hereby familiar with and do understand all responsibilities of registered agent for Westside Liquidators, Inc.


Gary Combs

ARTICLE VIII - SUBSCRIBER(S)

The name and street address of the subscriber(s) to these Articles of Incorporation are as follows:

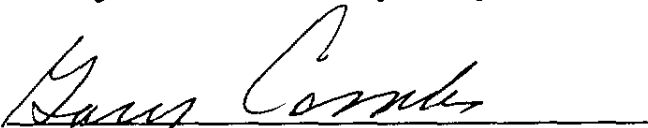

Gary Combs

3711 Trout River Blvd
Jacksonville, Florida 32208

I, the above, agree and do understand the responsibilities of each office and duly assigned office. I sign after reading and do hereby agree.


ARTICLE IX - REGISTERED AGENT AND REGISTERED OFFICE

The street address of the Initial Registered Office of this Corporation is 3711 Trout River Blvd., Jacksonville, Florida, 32208, and the name of registered agent is Gary Combs, whose address is 3711 Trout River Blvd, Jacksonville, Florida 32208. I hereby accept the office and do hereby agree to the job to the best of my ability.


Gary Combs

ARTICLE X - DATE OF CORPORATION

The Registered Agent has agreed that the date of the corporation, Westside Liquidators, Inc. is to be November 1, 2005.


Gary Combs

IN WITNESS WHEREOF, I have hereunto set my hand and seal, have acknowledged, and filed the foregoing Articles of Incorporation under the laws of the State of Florida this 1st day of November, 2005.

Before me personally appeared, Gary Combs, who provided proper identification to me and who executed the foregoing instrument the Articles of Incorporation and acknowledged before me that he executed the same for purposes therein expressed.

WITNESS MY HAND AND OFFICIAL SEAL IN THE COUNTY AND STATE named before me this 1st day of November, 2005.

State of Florida
County of Duval


Notary

KAREN TOMICA MOORE
Notary Public, State of Florida
My comm. exp. June 19, 2009
Comm. No. DD 442350

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CLERK OF STATE
TALLAHASSEE, FLORIDA