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ELLIOTT JAY BURKO

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April 20, 1999

Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

000002847190--2
-04/22/99--01055--002
*****78.75 *****78.75

By Federal Express
Re: Filing of Articles of Incorporation
"Victoria De Lille, Inc."

Gentlemen:

Please find enclosed herein two sets of the Articles of Incorporation of VICTORIA DE LILLE, INC. together with two Certificates of Designation and Acceptance of Registered Agent.

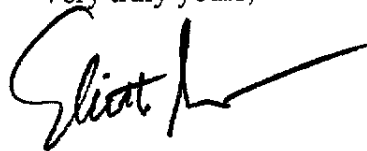
Also enclosed is a check in the amount of USD \$78.75 payable to the Secretary of State to cover the following items:

- Filing Fee
- Certified Copy Fee
- Designation of Agent

Kindly file the enclosed documents and forward to me, at the address printed above, the Certified Copy of the Articles once they are recorded together with the Secretary of State's letter acknowledging completion of filing.

Thank you for your cooperation.

Very truly yours,



Elliott J. Burko

FILED
99 APR 22 PM 2:36
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Encs. _____
vic-0407.1a

SHARON

APR 26 1999

ARTICLES OF INCORPORATION
OF
VICTORIA DE LILLE, INC.

FILED
99 APR 22 PM 12:36
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

in a business corporation under the laws of the State of Florida

ARTICLE I

The name of the corporation is:

VICTORIA DE LILLE, INC.

ARTICLE II

The general purpose or purposes for which the corporation is organized is the transaction of any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE III

The number of shares this corporation shall be authorized to issue shall be two hundred (200) common shares at One Dollar (\$1.00) par value.

ARTICLE IV

The term for which this corporation shall exist is perpetual.

ARTICLE V

The Registered Office shall be 500 South Australian Avenue (Suite 120), West Palm Beach, Florida 33401 and the Registered Agent at said address shall be Jeffrey Paine, Esq.. The principal place of business of the corporation shall be 500 South Australian Avenue (Suite 120), West Palm Beach, Florida 33401. The corporation may have such other places of business in the State of Florida as, from time to time, may be necessary or desirable.

ARTICLE VI

This corporation shall initially have one (1) director. The number of directors may be increased or decreased from time to time in the manner provided for same in the By-Laws of the corporation which shall be hereinafter adopted. At no time, however, shall the number of directors ever be less than one (1).

ARTICLE VII

The names and post office addresses of the corporation's first Board of Directors and officers, who shall serve until the first meeting of the shareholders or until their successors are elected and qualified, are:

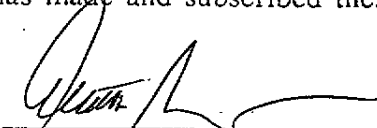
<u>Name</u>	<u>Address</u>	<u>Office</u>
Jeffrey Paine	500 South Australian Avenue (Suite 120) West Palm Beach, Florida 33401	President and Director
Merrillee Zielinski	2 Harvard Circle (Suite 400) West Palm Beach, Florida 33409	Treasurer
Elliott Jay Burko	405 Park Avenue (Suite 801) New York, New York 10022	Secretary

ARTICLE VIII

The name and address of the incorporator of this corporation is as follows:

<u>Name</u>	<u>Address</u>
Elliott Jay Burko	405 Park Avenue (Suite 801) New York, New York 10022

IN WITNESS WHEREOF the undersigned has made and subscribed these Articles of Incorporation this 20th day of April, 1999.

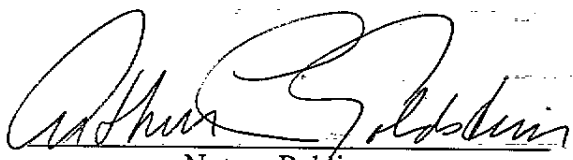


Elliott Jay Burko

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

BEFORE ME, the undersigned authority to take acknowledgements and administer oaths, personally appeared ELLIOTT JAY BURKO, who, upon being duly sworn, upon his oath, deposes and says: that he is the person described in and who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed the same for the uses and purposes therein set forth.

SWORN TO AND SUBSCRIBED before me this 20th day of April, 1999.


Notary Public

ARTHUR L. GOLDSTEIN
Notary Public, State of New York
No. 60-4056390
Qualified in Westchester County
Commission Expires Sept. 25, 1999

STATE OF FLORIDA
DEPARTMENT OF STATE

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

IN COMPLIANCE WITH SECTION 48.091, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

THAT VICTORIA DE LILLE, INC.
(Name of Corporation)

DESIRING TO ORGANIZE OR QUALIFY UNDER THE LAWS OF THE STATE OF FLORIDA, WITH ITS PRINCIPAL PLACE OF BUSINESS AT CITY OF WEST PALM BEACH, COUNTY OF .

STATE OF FLORIDA, HAS NAMED JEFFREY PAINE, ESQ.
(State) (Name of Resident Agent)

RESIDING AT 500 SOUTH AUSTRALIAN AVENUE (SUITE 120)
WEST PALM BEACH, FLORIDA 33401

CITY OF WEST PALM BEACH, PALM BEACH COUNTY, STATE OF FLORIDA,

AS ITS AGENT TO ACCEPT SERVICE OF PROCESS WITHIN FLORIDA

SIGNATURE [Signature]
(Corporate Officer)

TITLE Corporate Secretary

DATE 4-12-99

ACCEPTANCE:

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH ALL THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNATURE [Signature]
(Resident Agent)

DATE 4-12-99

vic-0407.1a inc.

FILED
99 APR 22 PM 12:36
DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

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