

CERTIFICATE OF OWNERSHIP AND MERGER

Pursuant to Section 253 of the General Corporation Law of the State of Delaware, Allposters.com, Inc., a California corporation (the "Parent Corporation"), for the purpose of effecting the merger (the "Merger") of Parent Corporation with and into Art.com, Inc., a Delaware corporation and the wholly owned subsidiary of the Parent Corporation (the "Surviving Corporation"), does hereby certify:

FIRST: That the Surviving Corporation is incorporated and duly organized under the laws of the State of Delaware.

SECOND: That the Parent Corporation owns all of the outstanding shares of the capital stock of the Surviving Corporation.

THIRD: That attached as Exhibit A hereto are resolutions of the Board of Directors of the Parent Corporation, duly adopted at a meeting of the Board of Directors on December 16, 2005, approving the Merger and this Certificate of Ownership and Merger.

FOURTH: That the holders of a majority of the outstanding stock of the Parent Corporation entitled to vote have approved the Merger by written consent under the provisions of section 603 of the California Corporations Code.

IN WITNESS WHEREOF, Parent Corporation has caused this Certificate to be signed by Michael T. Heinstein its President, this 18th day of September, 2006.

ALLPOSTERS.COM, INC.
a California corporation

By: Michael Heinstein
Michael T. Heinstein, President

EXHIBIT A

RESOLUTIONS FROM THE MEETING OF THE BOARD OF DIRECTORS OF
ALLPOSTERS.COM, INC. HELD ON DECEMBER 16, 2005

RESOLVED, that the Board of Directors hereby approves the reincorporation of the Company as a Delaware corporation by means of a reorganization (within the meaning of Internal Revenue Code Section 368) (the "Reorganization") effected by merging the Company into Art.com, pursuant to which:

(i) each share of Common Stock of the Company currently outstanding will be exchanged for one (1) share of Common Stock of Art.com;

(ii) each share of Series A Preferred Stock of the Company currently outstanding will be exchanged for one (1) share of Series A Preferred Stock of Art.com;

(iii) each share of Series A-1 Preferred Stock of the Company currently outstanding will be exchanged for one (1) share of Series A-1 Preferred Stock of Art.com; and

(iv) each option currently outstanding to purchase one (1) share of Common Stock of the Company will be converted into an option to purchase one (1) share of Common Stock of Art.com with the exercise price being unaffected.

RESOLVED FURTHER, that the Board of Directors does hereby approve the Reorganization;

RESOLVED FURTHER, that the Second Amended and Restated Certificate of Incorporation ("Certificate of Incorporation") of Art.com be, and it hereby is, adopted and approved;

RESOLVED FURTHER, that the Agreement and Plan of Merger and all transactions described therein, be, and they hereby are, adopted and approved;

RESOLVED FURTHER, that the effective date of the Reorganization (the "Effective Date") shall be the date of filing of the Certificate of Ownership and Merger in the Office of the Secretary of State of Delaware;

RESOLVED FURTHER, that the officers of the Company be, and each of them hereby is, authorized and directed, for and on behalf of the Company, to take such further actions, including, but not limited to, providing notification of the Reorganization to any appropriate governmental or regulatory agencies and filing any forms and documents with such agencies as may be required or advisable by them or by law, and to obtain such consents from any third parties or governmental or regulatory agencies as may be necessary or advisable to carry out

the Reorganization;

RESOLVED FURTHER, that the Merger Agreement, the Certificate of Incorporation and the Bylaws of Art.com, and such other documents and proposals including, without limitation, any related certificates necessary to effect the Reorganization, be submitted to the shareholders of the Company for approval along with a Shareholder Information Statement, and that each of the officers of the Company be, and they hereby are, authorized and directed to prepare and submit said documentation to the shareholders of the Company for their approval;

RESOLVED FURTHER, that the form of Indemnification Agreement be, and it hereby is, adopted and approved, and that subject to the approval of the same by the Company's shareholders, each of the officers of the Company be, and they hereby are, authorized and directed to take all further action as they may deem necessary or appropriate in order to execute and deliver such Indemnification Agreements on behalf of the Company;

RESOLVED FURTHER, that the Certificate of Ownership and Merger substantially in the form be, and it hereby is, adopted and approved;

RESOLVED FURTHER, that, subject to obtaining the requisite approval of the Merger Agreement by the Company's shareholders, the Company's officers be, and each of them hereby is, authorized and directed, in the name and on behalf of the Company, to (i) execute and deliver the Merger Agreement to Art.com in substantially the form approved herein by the Board or such other form as the Board and shareholders shall hereafter approve, under which the Company would effect the Reorganization, (ii) consummate all the transactions contemplated by the Merger Agreement, on the terms set forth in the Merger Agreement and pursuant to such other agreements, and any amendments thereto, as the officers executing such may in their discretion deem reasonable and appropriate, and (iii) prepare and cause to be filed the Certificate of Ownership and Merger and any related officers' certificates or other documents required to be filed with the appropriate governmental offices in the States of Delaware and California in accordance with the laws applicable to consummate the Reorganization; and

RESOLVED FURTHER, that the officers of the Company be, and each of them hereby is, authorized and directed, in the name and on behalf of the Company and under its corporate seal if appropriate, to (i) prepare and cause to be filed any related certificates or other documents required to be filed with the appropriate governmental offices in the States of Delaware and California in accordance with applicable laws in order to consummate the Reorganization, and (ii) make all such arrangements, to do and perform all such acts and things, to execute and deliver all such officers' certificates and such other instruments and documents, to effect all filings and qualifications, and to take all further action as they may deem necessary or appropriate in order to effectuate fully the purpose of each and all of the foregoing resolutions (hereby ratifying and confirming any and all actions taken heretofore and hereafter to accomplish such purposes, all or singular).