



THE COMPANY CORPORATION

Three Christina Centre • 201 N. Walnut Street • Wilmington, Delaware 19801 • Telephone (302) 575-0440 • Fax (302) 575-1346

April 2, 1996

P96000033047

Corporate Records Bureau
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

RECEIVED 17 APR 1996
04/18/96 01020-013
****70.00 ****70.00

RE: Atlantiss Enterprises Unlimited, Inc.
P3390713ATBRE

Dear Sir or Madam:

Enclosed please find Articles of Incorporation (and related documents, if appropriate) and our check in the amount of \$70.00 for Atlantiss Enterprises Unlimited, Inc.

Please file at your earliest convenience and return confirmation to my attention at the address which is listed above.

Please feel free to contact me directly at 1-302-575-0440, ext.7003, with questions regarding the enclosed application.

Sincerely,

Kimberly Andras
Corporate Service Representative

enc.

4-16-96
JD
FILED
96 APR 12 PM 1:24
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
Atlantiss Enterprises Unlimited, Inc.

FILED
1996 APR 12 PM 1:24
TALLAHASSEE, FL

The undersigned natural person(s), of the age of 21 or more, acting to form a corporation under the corporate laws of the state of Florida do hereby certify the following:

FIRST: The name of the corporation shall be Atlantiss Enterprises Unlimited, Inc.

SECOND: The address of the initial registered office of the corporation is 200 - A John Knox Road, Tallahassee FL 32303-6643, County of Leon. The name of the registered agent located at said address is Larry Wolfe.

THIRD: The principal address of the corporation is 1903 S.E. 15th Street, Cape Coral, FL 33990.

FOURTH: The purpose for which this corporation is organized shall be to engage in any lawful act or activity for which corporations may be organized under the Florida Business Corporation Act.

FIFTH: The total authorized stock of this corporation is divided into 1,000 shares at no par value.

SIXTH: The number of directors constituting the initial board of directors is two, and the name(s) and address(es) who will serve as director(s) until the first annual meeting of shareholders or until their successors are as follows:

Deborah Abrams	1903 S.E. 15th Street, Cape Coral, FL 33990
Branda Matyech	1903 S.E. 15th Street, Cape Coral, FL 33990

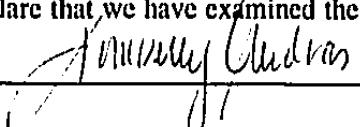
SEVENTH: The duration of the corporation is perpetual.

EIGHT: This is a Close Corporation.

NINTH: The name(s) and address(es) of the person(s) who are to act as incorporator(s) are as follows:

Kimberly Andras	c/o The Company Corporation
	Three Christina Centre
	201 N. Walnut Street
	Wilmington DE 19801

We (I), the undersigned, being all the incorporators of the corporation identified above, declare that we have examined the foregoing this 2nd day of April, 1996.

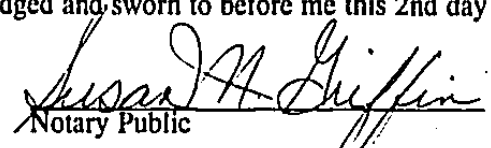


State of Delaware

County of New Castle

THE FOREGOING instrument was acknowledged and sworn to before me this 2nd day of April, 1996 by Kimberly Andras

SUSAN M. GRIFFIN
NOTARY PUBLIC-DELAWARE
Appointed October 6, 1994
Term 2 Years



Notary Public

This document was prepared by Kimberly Andras, Three Christina Centre, 201 N. Walnut Street, Wilmington DE 19801 (302) 575-0440

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

In compliance with Section 607.1507, Florida Statutes, the following is submitted:

First, this Atlantian Enterprises Unlimited, Inc. desiring to
organize under the laws of the state of Florida with its principal place of business located in
the city of Cape Coral, State of Florida, has named Larry Wolfe
located at 200 - A John Knox Road, Tallahassee FL 32303-6643 as its agent for service of
process within Florida.

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 the provisions of all statutes relative to the proper and complete
performance of my duties.


Larry Wolfe

April 2, 1996
Date

ROTH, MILNE & ROUSSO

ATTORNEYS AT LAW

9380 SOUTH DINIE HIGHWAY

PENTHOUSE 2

MIAMI, FLORIDA 33186

LEONARDO A. ROTH

ROBERT A. MILNE

MAURICE ROUSSO

MICHAEL M. ROTH

MAURICE ROUSSO

*BARRISTERS IN CHARGE OF ENGLAND AND WALES
ATTORNEYS IN FLORIDA

NON-RESIDENT OFFICE

875 NE 101 ST.

PH 3A

AVENUE FLORIDA 33180

TELEPHONE (305) 466-0022

FAX (305) 466-0022

TELETYPE (305) 466-0022

December 10, 1996

Division of Corporation
Annual Reports
P.O. Box 1500
Tallahassee, Florida 32302-1500

1000002040481--8
-12/30/96--01010--009
*****35.00 *****35.00

Re: TOMASETTO LOVATO CORPORATION

Dear Sir/ Madam:

Enclosed please find Articles of Amendment to Articles of
Incorporation of the above named corporation along with a check in
the sum of \$ 35.00 to cover the fee for filing same.

Also enclosed please find a return envelope for your convenience to
forward a receipt of same.

Thank You.

Very Truly Yours,

ROTH, MILNE & ROUSSO

Leonardo A. Roth
LEONARDO A. ROTH
LAR, PI
Enclosures

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

56 DEC 13 PM 4:35

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AND
FILED

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DIVISION OF CORPORATIONS

96 DEC 13 PM 4:04

RECEIVED

OK NC
Dec 13 96

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
TOMASETTO LOVATO CORPORATION

Pursuant to the provisions of Section 607.1006, Florida Statutes, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

RESOLVED that

FIRST : The following shall be the new name of the
aforementioned corporation:

M. GHANDY CORP.

SECOND : The date of the Amendment's adoption was December 9,
1996.

THIRD : The Amendment was adopted by the Board of Directors
without Shareholder Action and Shareholder Action was not required.

Signed this 9th day of DECEMBER, 1996.

TOMASETTO LOVATO CORPORATION

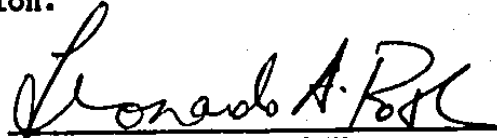

GANDOLFO MIRABELLA-DIRECTOR

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

96 DEC 13 PM 4:35

APPROVED
AND
FILED

I hereby am familiar with the duties and responsibilities as
registered agent for said corporation.


By: LEONARDO A. ROTH
Registered Agent