

DANIELS & DANIELS

ATTORNEYS AT LAW
A PROFESSIONAL ASSOCIATION

GORDON S. DANIELS
LISA LEONARDO DANIELS

OF COUNSEL
IVAN S. BENJAMIN
RICHARD C. ENTIN
ROSLYN C. LEWIN

P96000063785

TELEPHONE: (954) 572-7100
TELEFAX: (954) 572-0667

July 19, 1996

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-07/23/96--01039--020
****122.50 ****122.50

Division of Corporation
P.O. Box 6327
Tallahassee, FL 32314

Re: Atlantis, USA, INC.

Dear Sir/Madam:

Enclosed please find a check for \$122.50 to file a new corporation
in the name of Atlantis, USA.

Kindly send us a certified copy of same.

Thank you for your assistance in this matter.

Very truly yours,

Lisa L. Daniels/spk

LISA LEONARDO DANIELS
4300 N. University Drive B-200
Lauderhill, Florida 33351
(954) 572-7100

LLD:spk

*Tammy gave auth
by phone to add the
suffix (INC) and principal office
7-24-96
DMC*

FILED
96 JUL 29 PM 2:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

DANIELS & DANIELS

ATTORNEYS AT LAW
A PROFESSIONAL ASSOCIATION

GORDON S. DANIELS
LISA LEONARDO DANIELS

TELEPHONE: (954) 572-7100
TELEFAX: (954) 572-0667

OF COUNSEL
IVAN S. BENJAMIN
RICHARD C. ENTIN
ROSLYN C. LEWIN

July 24, 1996

Division of Corporation
P.O. Box 6327
Tallahassee, FL 32314

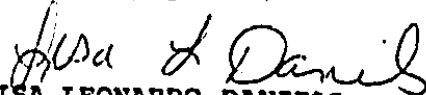
Re: Atlantis USA, Inc.

Dear Sir/Madam:

Enclosed please find the "Acceptance of Registered Agent" that goes with the Articles of Incorporation that was sent to you previously.

Sorry for the delay.

Very truly yours,


LISA LEONARDO DANIELS
4300 N. University Drive B-200
Lauderhill, Florida 33351
(954) 572-7100

LLD:spk

RECEIVED
96 JUL 29 AM 6:47
DIVISION OF CORPORATIONS

**ARTICLES OF INCORPORATION
OF
ATLANTIS USA, INC.**

FILED
96 JUL 29 PM 2:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator, for the purpose of forming a corporation under the laws of the State of Florida, adopts the following articles of incorporation for such corporation:

ARTICLE I.

The name of the corporation is ATLANTIS USA, INC.

ARTICLE II.

The duration of the corporation is perpetual.

ARTICLE III.

The purpose for which the corporation is organized is to transact any or all lawful business for which corporations may be incorporated under the Florida General Corporation Act.

ARTICLE IV.

The aggregate number of shares which the corporation shall have the authority to issue shall be five hundred shares of common stock at a par value of \$10.00 each.

ARTICLE V.

The address of the corporation's registered office is 4300 N. University Drive, Lauderhill, Florida 33351, and the name of the corporation's initial registered agent at such address is Lisa L. Daniels. The principal shall have the same address.

ARTICLE VI.

The number of directors constituting the initial board of directors is one, and the name and address of the person who is to serve as the initial director is:

President, ALFRED C. SYLVAIN, 15 Elena Court, Cortlandt Manor, New York 10566.

Vice President, Secretary/Treasurer, LISA L. DANIELS, 4300 N. University Drive, Lauderhill, Florida 33351.

ARTICLE VII.

The name and address of the incorporator is:
Lisa L. Daniels, 4300 N. University Drive, Lauderhill, Florida 33351.

ARTICLE VIII.

It is the intent of the incorporator that the corporation will qualify under Section 1244 of the Internal Revenue Code and that the corporation will file as a Subchapter S Corporation.

IN WITNESS WHEREOF, I have executed these Articles of Incorporation on the 19 day of July, 1996.

Lisa L. Daniels
LISA L. DANIELS
Vice President, Secretary/
Treasurer

STATE OF FLORIDA)
) ss.
COUNTY OF BROWARD)

BEFORE ME, the undersigned authority, this day personally appeared LISA A. DANIELS who, upon being by me first duly sworn, depose and say that he has executed the above and foregoing Articles of Incorporation this day for the purposes expressed therein.

SWORN TO AND SUBSCRIBED before me this 19 day of July, 1996.

Sherryl P. Karlin
Notary Public-State of Florida

My commission expires:



OFFICIAL SEAL
SHERRYL P. KARLIN
My Commission Expires
Dec. 30, 1996
Comm. No. CC 242136

**ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION**

FILED

96 JUL 29 PM 2:18

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

LISA L. DANIELS having been designated as the Registered Agent in the above and foregoing Articles, is familiar with the accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

Lisa L. Daniels
REGISTERED AGENT