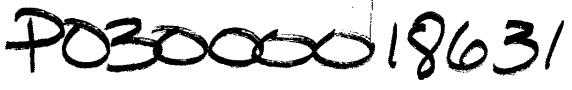
Division of Corporations

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Florida Department of State

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(((H030000538154)))

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To:

Division of Corporations

Fax Number : (850)205-0381

From:

Account Name : GUTTA, KOUTOULAS, C.P.A.'S, LLC

Account Number : 119990000055 Phone : (954)452-8813 Fax Number : (954)452-8359

FLORIDA PROFIT CORPORATION OR P.A.

ABS Towels, Inc.

Certificate of Status	1
Certified Copy	0
Page Count	01
Estimated Charge	\$78.75

2-18-02

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ARTICLES OF INCORPORATION OF ABS Towels, Inc.

The undersigned subscriber to these articles of incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the state of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

ABS Towels, Inc.

The principal place of business of this corporation shall be:

8032 NW 66th Street Miami, FL 33166

ARTICLE: II. NATURE OF BUSINESS

This corporation may engage or transaction any or all lawful activities or business permitted under the laws of the United States, the state of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time's 1000 shares of common stock having \$1.00 par value per share.

ARTICLE IV. ADDRESS

The street address of the initial registered office of the corporation shall be:

8032 NW 66th Street Miami, FL 33166

The name of the initial registered agent of the corporation at that address is:

Sadaf Nacem Edhi

Prepared by: Gutta, Koutoulas & Relis, L.L.C 8211 W. Broward Blvd., Suite 350 Plantation, Florida 33324 Phone: (954) 452-8813 Fax: (954) 452-8359

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ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VL PREEMPTIVE RIGHTS

Every shareholder upon the sale for cash or any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro rata share thereof at the price at which it is offered to others.

ARTICLE VII. OFFICERS AND DIRECTORS

This corporation shall have one officer(s)/director(s), initially. The name and street address of the initial officer(s)/director(s) who shall hold office for the first year of the corporation and every year thereafter until fheir successors are elected or appointed is/are:

Sadaf Nasem Edhi – President/Director 8032 NW 66th Street Miami, FL 33166

ARTICLE VIII. SUBSCRIBER

The name and street address of the subscriber to these articles of incorporation is:

Sadaf Nacem Edhi — President/Director 8032 NW 66th Street Miami, FL 33166

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal on this 12th day of February, 2003.

Sadaf Nacem Edhi - Subscriber

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

Sadaf Naeem Edhi – Registered Agent

Prepared by: Gutta, Koutoulas & Relis, L.L.C 8211 W. Broward Blvd., Sulte 350 Plantation, Florida 33324 Phone: (954) 452-8813 Fax: (954) 452-8359

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