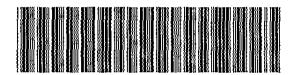
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CORPORATION NAME(S) & DOC		
	IEM AND DEVELOPMENT CO.	
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NEW FILINGS	AMENDMENTS	
Profit	Amendment	
NonProfit	Resignation of R.A., Officer/Director	
. Limited Liability	Change of Registered Agent	
Domestication	Dissolution/Withdrawal	
Other	Merger	
OTHER FILINGS	REGISTRATION/ QUALIFICATION	
Annual Report	Foreign	
Fictitious Name Name Reservation	Limited Partnership	
Name Reservation	Reinstatement	
	Trademark	
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ARTICLES OF INCORPORATION

The undersigned Incorporator(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I - NAME

The name of the corporation shall be:

TOWER Investment and Development Co.

ARTICLE II - PRINCIPAL OFFICE

The principal place of business and mailing of this corporation shall be:

11201 S.W. GOTH. AVENUE

PINECREST FLORIDA 33156

ARTICLE III -SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

ARTICLES IV -INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

SOBHI SEBAI 11201 S.W. GOTH. AVE. PINECREST TZA. 33156 SECRETARY OF STATE STATE OF CORPORATIONS OF CORPORATIONS

ARTICLE V - INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation is: ALI SEBAT

SOBHI SEBAI ALI CHAMI

1/201 S.W. 60TH. AVE. PINECREST FLA. 33156 The undersigned incorporator has executed these Articles of Incorporation this 5th day of NOVEMBER 2003

Ali Sebai Sobhi Sebai

Signature

Ali chami Allano

ARTICLE VI- DIRECTOR(S)

The name(s) and street address(es) of the director(s) to these Articles of Incorporation is (are):

PRESIDENT SOBHI SEBAI 11201 S.W. GOTH AND PINECREST FLA. 33156 V. PRESIDENT ALI SEBAI 1820 S.W. 62ND AVE MIAMI FLA. 33155 SECRETARY ALI CHAMI 6850 S.W. 44TH STREET #107 MIAMI FLA 33155

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT / REGISTERED OFFICE

Having been named as Registered Agent and to accept service of process for the above stated corporation at place designated in this certificate, I hereby accept the appointment as Registered Agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes related to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as Registered Agent.

Registered Agent Signature