Electronic Articles of Incorporation For

P05000021646 FILED February 10, 2005 Sec. Of State jshivers

TOWELS "R" US INC

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

TOWELS "R" US INC

Article II

The principal place of business address:

17240 NW 72ND PLACE HIALEAH, FL. US 33015

The mailing address of the corporation is:

17240 NW 72ND PLACE HIALEAH, FL. US 33015

Article III

The purpose for which this corporation is organized is:

OUR PURPOSE IN "TOWELS R US" IS TO MEET THE TOWEL NEEDS OF PEOPLE EVERYWHERE WITH OUR HIGH QUALITY PRODUCTS.

Article IV

The number of shares the corporation is authorized to issue is:

1

Article V

The name and Florida street address of the registered agent is:

ERDOGAN ERKANLI 17240 NW 72ND PLACE HIALEAH, FL. 33015 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: ERDOGAN ERKANLI

Article VI

The name and address of the incorporator is:

ERDOGAN ERKANLI TOWELS -N- MORE 17240 NW 72ND PLACE HIALEAH, FL 33015

Incorporator Signature: ERDOGAN ERKANLI

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P YASEMIN OZEN 17240 NW 72ND PLACE HIALEAH, FL. 33015 US P05000021646 FILED February 10, 2005 Sec. Of State ishivers