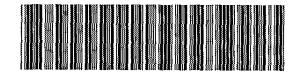
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Examiner's Initials

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SECTALLAHASSEE, FLORID

ARTICLES OF INCORPORATION

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, do hereby adopt the following articles of incorporation, providing for the formation, rights, privileges and immunities of a corporation for profit.

ARTICLE I

The name of the corporation is:

TABACALERA EIROA, INC.

ARTICLE II

The duration of the Corporation is perpetual.

ARTICLE III

The general purpose for which the corporation is organized is "To engage in lawful business activity for which the corporation may be incorporated under the Florida General Corporation Act."

ARTICLE IV

The aggregate numbers of shares, which the corporation is authorized to issue, are 500. Such shares shall be of a single class (capital stock), shall be \$1.00 per share par value, and shall be known as Section 1244 Stock, such stock term is defined in the Internal Revenue Code.

ARTICLE V

The whole or any part of the capital stock shall be payable either in lawful money of the United States or in property, labor or services insofar as permitted from time to time by the laws of the State of Florida, the value of such property, labor or services to be determined by the Board of Directors.

ARTICLE VI

The amount of capital with which the corporation shall commence business shall be at least Five Hundred Dollars (\$500.00).

Five hundred shares issued and outstanding.

ARTICLE VII

The principal street address and the initial registered office of the corporation is:

4650 N.W. 74th Avenue Miami, Florida 33166

The initial Registered Agent at such address is:

Christian Eiroa

ARTICLE VIII

The number of Director(s) constituting the initial Board of Director of the corporation is/are (1). The name and address of the person(s) who are to serve as members of the initial Board of Directors is/are:

Christian Eiroa

P/S

4650 N.W. 74th Avenue Miami, FL 33166

ARTICLE IX

The names and addresses of each Incorporator of these Articles of Incorporation is/are as follows:

Christian Eiroa

4650 N.W. 74th Avenue Miami, FL 33166

ARTICLE X

The corporation shall at all times have any corporate powers enumerated in the General Corporation Act of Florida.

EXECUTED by the undersigned at Miami, Miami-Dade County, Florida this 9th day of December 2002.

MUSPIUM COUL

STATE OF FLORIDA

COUNTY OF MIAMI-DADE

BEFORE ME, the undersigned authority, personally appeared Christian Eiroa to me known to be the person(s) described in the foregoing Articles of Incorporation, and he signed the same for the purposes therein set forth.

WITNESS my hand and official seal this 9th day of December 2002.

Carchael Oddrera Notary Public

My commission expires:



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SECHAL SEE FLORIDA

TAIT AHASSEE FLORIDA

Certificate designating place of business or domicile for the services of process within Florida, naming agent upon who process may be served.

In compliance with Section 48.091, Florida Statutes, the following is submitted:

First that TABACALERA EIROA, INC., desiring to organize or qualify under the laws of the State of Florida with its principal place of business at 4650 N.W. 74TH Avenue Miami, Florida 33166, has named Christian Eiroa at 4650 N.W. 74th Avenue Miami, Florida 33166, as its agent to accept service of process within Florida.

SIGNATURE MUMAN MOR

TITLE MANGENT 12/09/02

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.

SIGNATURE / Justin Cuca