



THE UNITED STATES
CORPORATION
COMPANY

219747

ACCOUNT NO. : 072100000032

REFERENCE : 652628 4326591

AUTHORIZATION :

COST LIMIT : \$ 122.50

FILED
97 DEC 30 PM 3:57
SECRETARY OF STATE
TALLAHASSEE FLORIDA

EFFECTIVE DATE
11/19/97

ORDER DATE : December 30, 1997

ORDER TIME : 12:27 PM

ORDER NO. : 652628-005

100002386231--0

CUSTOMER NO: 4326591

CUSTOMER: Mr. Cody Waters
Fowler White Gillen Boggs
501 East Kennedy Boulevard
Suite 1700
Tampa, FL 33602

ARTICLES OF MERGER

TAMPA PRODUCTS COMPANY

INTO

M & N CIGAR MANUFACTURERS, INC.

FILE FIRST

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX _____ CERTIFIED COPY
_____ PLAIN STAMPED COPY

CONTACT PERSON: Deborah Schroder

EXAMINER'S INITIALS: _____

VS DEC 31 1997

Merger

219747

ARTICLES OF MERGER
Merger Sheet

MERGING:

TAMPA PRODUCTS COMPANY, a Florida corporation, H99904

INTO

M & N CIGAR MANUFACTURERS, INC., a Florida corporation, 219747

File date: December 30, 1997, effective January 1, 1998

Corporate Specialist: Velma Shepard

Account number: 072100000032

Account charged: 122.50

ARTICLES OF MERGER
OF
TAMPA PRODUCTS COMPANY
AND

M & N CIGAR MANUFACTURERS, INC.

FILED
97 DEC 30 PM 3:57
SECRETARY OF STATE
TALLAHASSEE FLORIDA

EFFECTIVE DATE
1/1/98

To the Secretary of State
of the State of Florida

The following Articles of Merger are executed for the purpose of merging TAMPA PRODUCTS COMPANY, a Florida corporation (the "Merged Corporation"), into M & N CIGAR MANUFACTURERS, INC. a Florida corporation (the "Surviving Corporation"):

1. The Plan of Merger for merging the Merged Corporation into the Surviving Corporation was approved by Joint Action By Written Consent of the Board of Directors and Shareholders of the Surviving Corporation on December 24, 1997.

2. Shareholder approval was not required to approve the merger.

3. The Plan of Merger is attached hereto as *Exhibit A*.

4. The effective date of the merger in the State of Florida herein provided shall be January 1, 1998.

Executed on December 24, 1997.

M & N CIGAR MANUFACTURERS, INC.

By: Eric M. Newman
Eric M. Newman, President

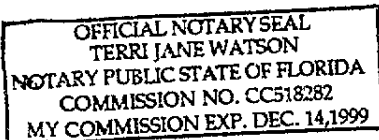
TAMPA PRODUCTS COMPANY

By: Eric M. Newman
Eric M. Newman, President

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this 24
day of December, 1997, by Eric M. Newman, President of M & N CIGAR
MANUFACTURERS, INC., a Florida corporation, who is personally known
to me or who has produced _____ as identification.



TERRI JANE WATSON
TERRI JANE WATSON
Print Name

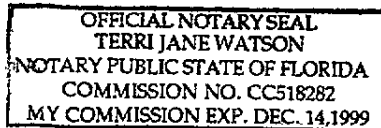
Notary Public

My Commission Expires:

12-14-99

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this _____
day of December, 1997, by Eric M. Newman, President of TAMPA
PRODUCTS COMPANY, a Florida corporation, who is personally known to
me or who has produced _____ as identification.



TERRI JANE WATSON
TERRI JANE WATSON
Print Name

Notary Public

My Commission Expires:

12-14-99

Exhibit "A"
PLAN OF MERGER

This Plan of Merger is approved by the Board of Directors of M & N CIGAR MANUFACTURERS, INC. ("M & N") on December 24, 1997:

1. M & N, which is a corporation organized under the laws of the State of Florida and is the owner of all of the outstanding shares of TAMPA PRODUCTS COMPANY ("Tampa") a corporation organized under the laws of the State of Florida, hereby merges Tampa into M & N pursuant to the provisions of Section 607.1104 of the Florida Business Corporation Act;

2. The separate existence of Tampa shall cease upon the effective date (defined below) of the merger and M & N shall continue its existence as the surviving corporation pursuant to the provisions of the laws of the Florida Business Corporation Act;

3. The issued shares of Tampa shall not be converted in any manner, but each said share which is issued as of the effective date of the merger shall be surrendered and extinguished;

4. The Articles of Incorporation and Bylaws of M & N on the effective date of the merger shall remain in effect and unchanged as a result of this merger;

5. M & N shall pay all expenses incident to this merger.

6. Upon the effective date of this merger, M & N shall possess all the rights, privileges, immunities, powers and franchises of a public and a private nature, and shall be subject to all the restrictions, disabilities and duties of Tampa, and shall have all of the rights, privileges, powers and franchises of Tampa. Also, title to all property, whether real, personal and mixed, tangible and intangible, and all debts due to Tampa shall be vested in M & N, and the title to any real estate, whether by deed or otherwise, vested in Tampa shall not revert or be in any way impaired by reason of this merger, provided that all rights of creditors and all liens upon the property of Tampa shall be preserved unimpaired; and all debts, liabilities and duties of Tampa shall thenceforth attach to M & N and may be enforced against it to the same extent as if said debts, liabilities and duties had been incurred or contracted by M & N.

7. The Board of Directors and the proper officers of Tampa and of M & N, respectively, are hereby authorized, empowered, and directed to do any and all acts and things, and to make, execute, deliver, file, and/or record any and all instruments, papers, and documents which shall be or become necessary, proper, or convenient to carry out or put into effect any of the provisions of this Plan of Merger or of the merger herein provided for.

8. Because Tampa is a wholly owned subsidiary of M & N, there is no shareholder of Tampa that is entitled to dissenters rights pursuant to Section 607.1320 of the Florida Business Corporation Act.

9. The effective date of the merger herein provided for shall be January 1, 1998.