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219747



ACCOUNT NO. : 072100000032
REFERENCE : 652628 4326591
AUTHORIZATION : *Patricia Pizutto*
COST LIMIT : \$ 87.50

FILED
97 DEC 30 PM 4:01
SECRETARY OF STATE
TALLAHASSEE FL 32399
EFFECTIVE DATE
11/98

ORDER DATE : December 30, 1997

ORDER TIME : 12:29 PM

ORDER NO. : 652628-010

200002386232--7

CUSTOMER NO: 4326591

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

DOMESTIC AMENDMENT FILING

NAME: M & N CIGAR MANUFACTURERS, INC

~~FILE SECOND~~

XX ARTICLES OF AMENDMENT
 RESTATED ARTICLES OF INCORPORATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

N/C

VS DEC 31 1997

CONTACT PERSON: Deborah Schroder

EXAMINER'S INITIALS: _____

AMENDMENT TO ARTICLES OF INCORPORATION

OF

M & N CIGAR MANUFACTURERS, INC.

WHEREAS, the Articles of Incorporation of M & N CIGAR
MANUFACTURERS, INC. were filed with and approved by the Secretary
of State of the State of Florida on the 30th day of January 1959;
and

FILED
97 DEC 30 PM 4:01
SECRETARY OF STATE
TALLAHASSEE FLORIDA
EFFECTIVE DATE
1/1/98

WHEREAS, Amendments to the Articles of Incorporation of M & N
CIGAR MANUFACTURERS, INC., were filed with and approved by the
Secretary of State of the State of Florida on January 24, 1964,
February 18, 1986, September 29, 1992 and January 14, 1997; and

WHEREAS, it is the intention of all of the directors and all
of the stockholders of M & N CIGAR MANUFACTURERS, INC. that the
Articles of Incorporation of M & N CIGAR MANUFACTURERS, INC. be
amended, in accordance with the proposed amendment hereinafter set
forth; and

WHEREAS, the proposed amendment was approved and adopted by
all of the directors of M & N CIGAR MANUFACTURERS, INC., pursuant
to the provisions of Florida Statutes, Section 607.0821, on the
24 day of December, 1997; and

WHEREAS, the proposed amendment was approved and adopted by
all of the stockholders comprising the only voting group of
stockholders of M & N CIGAR MANUFACTURERS, INC., pursuant to the
provisions of Florida Statutes, Section 607.0704, on the 24 day
of December, 1997; and

WHEREAS, the approval of the Secretary of State of the State of Florida of the proposed amendment hereinafter set forth is hereby requested.

NOW, THEREFORE, the Articles of Incorporation of M & N CIGAR MANUFACTURERS, INC. are hereby amended effective January 1, 1998, by deleting in its entirety the present Article II and by substituting therefor the following, to-wit:

"ARTICLE II

NAME

The name of the corporation shall be:

J. C. NEWMAN CIGAR CO."

IN WITNESS WHEREOF, this Amendment to Articles of Incorporation is hereby executed on behalf of M & N CIGAR MANUFACTURERS, INC., by its President and Secretary this 24 day of December, 1997.

M & N CIGAR MANUFACTURERS, INC.

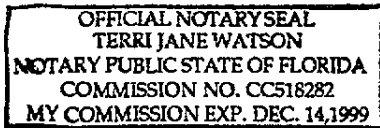
By: Eric M. Newman
Eric M. Newman, President

By: Robert E. Purvis
Robert E. Purvis, Secretary

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this 24
day of December, 1997, by ERIC M. NEWMAN and ROBERT E. PURVIS,
President and Secretary respectively, of M & N CIGAR MANUFACTURERS,
INC., a Florida corporation, who are personally known to me or who
have produced _____ as identification.



Terr Jane Watson
TERRI JANE WATSON

Print Name

Notary Public

My Commission Expires:

12-14-99