National Society of Tax Professional

April 10, 2001

Secretary of State Division of Corporation Tallahassee, FL 32399

Dear Sirs,

L01-5-999

Please find enclosed the articles of incorporation for PREMIUM CIGARETTES IMPORT,LLC. Along with a check in the amount of \$125.00 for the filing fees.

Please send return the certificate and articles to the address above.

Thank you for your cooperation to our request.

Sincerely yours,

Andre K. Kattoura

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RECRETARY OF STATE

TALLAHASSEE FI BRIDE

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY **COMPANY**

OF

PREMIUM CIGARETTES IMPORT, LLC

ARTICLE 1. Name.

The name of the limited Liability Company

is:

PREMIUM CIGARETTES IMPORT, LLC

ARTICLE 2. Address: The mailing address and street address of the principal office of the Limited Liability Company is: 10642 Maple Chase Dr., Boca Raton, FL 33498.

ARTICLE 3. Registered Agent: The name and the address of the registered agent are:

. 1. Mudher Abdulghaser

9785 Boca Gardens Parkway # A

Boca Raton, FL 33496

Registered Agent

ARTICLE 4 – Management: The Limited Liability company is to be managed by a managers and the names and addresses are:

1. Mudher Abdulghaser

9785 Boca Gardens Parkway # Boca Raton, FL 33496

Signature of a member or an authorized representative of a member.

MUDHOR ABOULCHASER

Typed or printed name of signee