

**Electronic Articles of Organization
For
Florida Limited Liability Company**

L08000025472
FILED 8:00 AM
March 11, 2008
Sec. Of State
gmcleod

Article I

The name of the Limited Liability Company is:

P&L TOBACCO DISTRIBUTOR LLC

Article II

The street address of the principal office of the Limited Liability Company is:

600 NW 32 PL
104
MIAMI, FL. US 33125

The mailing address of the Limited Liability Company is:

600 NW 32 PL
104
MIAMI, FL. US 33125

Article III

The purpose for which this Limited Liability Company is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

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

JORGE PORTO
600 NW 32 PL
104
MIAMI, FL. 33125

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Registered Agent Signature: JORGE PORTO

Article V

The name and address of managing members/managers are:

Title: MGRM
JORGE PORTO
600 NW 32 PL # 104
MIAMI, FL. 33125

Title: MGRM
MANUEL LOPEZ
3050 BOBBIE LN
ROCK HILL, SC. 29732

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Article VI

The effective date for this Limited Liability Company shall be:

03/10/2008

Signature of member or an authorized representative of a member

Signature: LUIS AVILA