

**Electronic Articles of Incorporation
For**

**P01000114040
FILED
December 03, 2001
Sec. Of State**

VILLIGER NORTH AMERICA CORPORATION

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

VILLIGER NORTH AMERICA CORPORATION

Article II

The principal place of business address:

21440 MILLBROOK COURT
BOCA RATON, FL. 33498

The mailing address of the corporation is:

21440 MILLBROOK COURT
BOCA RATON, FL. 33498

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS AND SPECIFICALLY THE
IMPORTATION, DISTRIBUTION AND TRADING OF TOBACCO PRODUCTS.

Article IV

The number of shares the corporation is authorized to issue is:

10,000

Article V

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

CURTIN PATRICK
21440 MILLBROOK COURT
BOCA RATON, FL. 33498

I certify that I am familiar with and accept the responsibilities of
registered agent.

Registered Agent Signature: PATRICK CURTIN

Article VI

The name and address of the incorporator is:

VILLIGER SONS LTD.
DORF
PFEFFIKON
5735 SWITZERLAND

Incorporator Signature: FRANZ ULRICH HARTL

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
FRANZ U HARTL
AEGERISTRASSE 116
ZUG, ZU. 6300