Electronic Articles of Incorporation For

P03000108216 FILED October 01, 2003 Sec. Of State

VGR INVESTMENT COMPANY, INC.

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: VGR INVESTMENT COMPANY, INC.

Article II

The principal place of business address:

1400 NORTHPOINT PARKWAY SUITE 20 WEST PALM BEACH, FL. US 33407

The mailing address of the corporation is:

1400 NORTHPOINT PARKWAY SUITE 20 WEST PALM BEACH, FL. US 33407

Article III

The purpose for which this corporation is organized is: ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is: 500

Article V

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

MICHAEL S SINGER ESQ 3801 PGA BOULEVARD SUITE 604 PALM BEACH GARDENS, FL. 33410 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: MICHAEL S. SINGER

Article VI

The name and address of the incorporator is:

MICHAEL S. SINGER 3801 PGA BLVD., SUITE 604 PALM BEACH GARDENS, FL 33410

Incorporator Signature: MICHAEL S. SINGER

Article VII

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

Title: P ROBERT H HERNANDEZ 1400 NORTHPOINT PARKWAY, SUITE 20 WEST PALM BEACH, FL. 33407 US