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JEFFREY S. SCHELLING, P.A.

Attorney at Law
2240 Trade Center Way
Naples, Florida 34109
Telephone (239) 591-8508
Fax (239) 591-0439

April 10, 2006

Secretary of State Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

Re: G's Cigars

Gentlemen:

Enclosed please find the following items relating to the above-referenced corporation:

- 1. Original and one copy of the Articles of Incorporation;
- 2. Check made payable to the Florida Secretary of State in the amount of Seventy -eight Dollars and Seventy-Five Cents (\$78.75) for the following:

A.	Filing Fee	\$ 35.00
B.	Certified copy of Articles	8.75
C.	Designation of Registered Agent	35.00
	Total	\$ 78.75

Kindly forward the certified copy of the Articles to the undersigned at your earliest convenience. Thank you for your kind cooperation and assistance.

Very truly yours.

Jeffrey S. Schelling

Enclosures

ARTICLES OF INCORPORATION

OF

G's CIGARS, INC.

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I. NAME AND ADDRESS

The name of the corporation shall be:

G's CIGARS, INC.

The principal place of business of this corporation shall be:

4526 7th Avenue N.W.

Naples, Florida 34119

SECRETARY OF STATE DIVISION OF CORPCEATIONS

ARTICLE II. NATURE OF BUSINESS

This corporation may engage in or transact any and all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, territory or nation.

ARTICLE III. TERM OF CORPORATION

This corporation shall have perpetual existence.

ARTICLE IV. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 10,000 shares of common stock.

ARTICLE V. REGISTERED AGENT

The initial registered office of the corporation shall be:

Jeffrey S. Schelling, P.Ā. As Registered Agent for G's CIGARS, Inc. 2240 Trade Center Way Naples, Florida 34104 and the name of the initial registered agent shall be:

Jeffrey S. Schelling, P.A. As Registered Agent for G's CIGARS, Inc. 2240 Trade Center Way Naples, Florida 34104

The Board of Directors from time to time may move the Registered Office to any other address in the State of Florida.

ARTICLE VI. BOARD OF DIRECTORS

This corporation shall have one (1) director(s) initially. The number of directors may be increased or diminished from time to time by Bylaws adopted by the shareholders, but shall never be less than one (1). The names and street addresses of the initial directors, who shall hold office for the first year of existence of this corporation, or until a successor is elected or appointed and has qualified, whichever occurs first, are set forth below:

Frank Gordon 4526 7th Avenue N.W. Naples, Florida 34119

ARTICLE VII. ELECTION OF SUBCHAPTER S

This corporation may elect subchapter S for taxation purposes upon consent of the shareholders.

ARTICLE VIII. INCORPORATOR

The name and street address of the person signing these Articles of Incorporation as the incorporator is:

Frank Gordon

4526 7th Avenue N.W.

Naples, Florida 34119

ARTICLE IX. INFORMAL SHAREHOLDER ACTION

Any action of the Shareholders may be taken without a meeting if consent in writing setting forth the action so taken shall be signed by all the Shareholders entitled to vote upon such action at a meeting and filed with the Secretary of the corporation as part of the corporate records.

ARTICLE X. AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the shareholders and approved at a shareholders' meeting by at least a majority of the shares entitled to vote, unless all of the directors and all of the shareholders sign a written statement manifesting their intention that a certain Amendment of the Articles of Incorporation be made.

ARTICLE XI. EFFECTIVE DATE

The effective date of these Articles of Incorporation shall be the date of filing.

IN WITNESS WHEREOF, t	he undersigned has executed these Articles of Incorporation
on this 10 day of April	, 2006.
	Frank. Gordon
	As Incorporator
STATE OF FLORIDA	
COUNTY OF COLLIER	
The foregoing instrument 2006, by Frank produced satisfactory evidence of ide	was acknowledged before me this 10 day of Gordon, who is personally known to me [] or who has entification.
SUSAN A. LONG	Suxun a hong Notary Public Susan A Long
Comme DDC524815 Expires 6/3/2009	Susan A Long

Typed Name of Notary Public My commission expires:

ACCEPTANCE OF REGISTERED AGENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE-STATED CORPORATION, AT THE PLACE DESIGNATED IN THE ARTICLES OF INCORPORATION, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325 OF THE FLORIDA STATUTES.

Jeffrey S. Schelling, P.A. Attorneys at Law As Registered Agent for G's Cigar's, Inc. 2240 Trade Center Way Naples, Florida 34109

By Jeffrey S. Schelling FL Bar No.: 899630