Electronic Articles of Incorporation For

P08000095487 FILED October 23, 2008 Sec. Of State Ipoole

F & L CIGARS INCORPORATED

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:

F & L CIGARS INCORPORATED

Article II

The principal place of business address:

1470 ALT 19 PALM HARBOR, FL. 34683

The mailing address of the corporation is:

1470 ALT 19 PALM HARBOR, FL. 34683

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.INCLUDING BUT NOT LIMITED TO THE SALE , DISTRIBUTION, PROCUREMENT OF CIGARS, TOBACCO PRODUCTS, AND RELATED ACCESSORIES

Article IV

The number of shares the corporation is authorized to issue is: 100

Article V

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

LYNN RIZZO 1470 ALT 19 PALM HARBOR, FL. 34683 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: LYNN RIZZO

Article VI

The name and address of the incorporator is:

LYNN RIZZO 1470 ALT 19

PALM HARBOR FL 34683

Incorporator Signature: LYNN RIZZO

Article VII

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

Title: P LYNN RIZZO 1470 ALT 19 PALM HARBOR, FL. 34683

Title: SEC LYNN RIZZO 1470 ALT 19 PALM HARBOR, FL. 34683

Title: TRES LYNN RIZZO 1470 ALT 19 PALM HARBOR, FL. 34683

Article VIII

The effective date for this corporation shall be:

10/27/2008