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Dickson and Janson
Certified Public Accountants

400 S. DIXIE HIGHWAY
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Boca Raton, Florida 33432

(407) 392-4115

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS
FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

January 22, 1996

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

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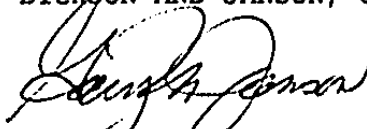
Re: NEW AGE CIGAR COMPANY

Dear Sir/Madam:

Enclosed please find original and copy of Articles of Incorporation, Certificate designating Registered Agent and our check in the amount of \$122.50 representing filing fee, Registered Agent fee and certified copy fee.

Very truly yours,

DICKSON AND JANSON, C.P.A.'s


Gary M. Janson

GMJ:mk
Enc.

FILED
96 JAN 26 AM 11:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

SAS
1/30/96

ARTICLES OF INCORPORATION
OF
NEW AGE CIGAR COMPANY

FILED

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

The name of this corporation shall be NEW AGE CIGAR COMPANY.

ARTICLE II. NATURE OF BUSINESS

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

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 500 shares of common stock, having a par value of \$1.00 per share.

ARTICLE IV. ADDRESS

The street address of the initial registered office and principal office of the corporation shall be 400 South Dixie Highway, Suite 128, Boca Raton, Florida, 33432, and the name of the initial registered agent of the corporation at that address is Gary M. Janson.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

The corporation shall have one (2) directors, initially. The name and street addresses of the initial members of the Board of Directors are:

Michael Shaer	3350 NW 2nd Avenue, #A-22, Boca Raton, FL 33431
Joanne Shaer	3350 NW 2nd Avenue, #A-22, Boca Raton, FL 33431

Richard Katz

97 Admiral Court
Palm Beach Gardens, FL 33418

Linda Katz

97 Admiral Court
Palm Beach Gardens, FL 33418

ARTICLE VII. OFFICERS

The name and addresses of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

Michael Shaer
3350 NW 2nd Ave., #A-22
Boca Raton, FL 33431

President

Richard Katz
97 Admiral Court
Palm Beach Gardens, FL 33418

Vice-President

Linda Katz
97 Admiral Court
Palm Beach Gardens, FL 33418

Secretary

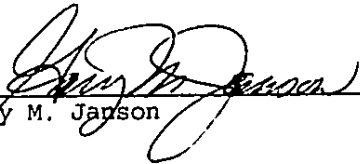
Joanne Shaer
3350 NW 2nd Ave., #A-22
Boca Raton, FL 33431

Treasurer

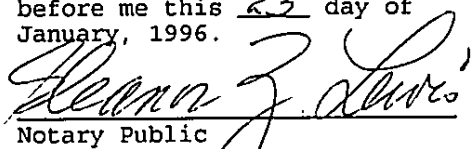
ARTICLE VIII. SUBSCRIBER

The name and street address of the subscriber to these Articles of Incorporation is Gary M. Janson, 400 So. Dixie Hwy., Suite 128, Boca Raton, Florida 33432.

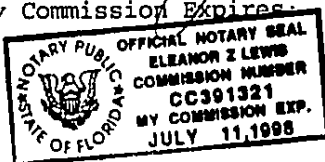
IN WITNESS WHEREOF, the undersigned has hereunto set her hand and seal on this 23rd day of January, 1996.


Gary M. Janson

Sworn and Subscribed to
before me this 23 day of
January, 1996.


Notary Public

My Commission Expires:



CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE
SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM
PROCESS MAY BE SERVED.

In pursuant of Chapter 48.091, Florida Statutes, the following
is submitted, in compliance with said Act:

First: That NEW AGE CIGAR COMPANY, desiring to organize
under the laws of the State of Florida with its principal office,
as indicated in the Articles of Incorporation in the City of Boca
Raton, County of Palm Beach, State of Florida, has named Gary M.
Janson, located at 400 So. Dixie Hwy., in the city of Boca Raton,
County of Palm Beach, State of Florida, as its agent to accept
service of process within this ctate.

ACKNOWLEDGEMENT: (MUST BE SIGNED BY DESIGNATED AGENT)

Having been named to accept service of process for the above
stated corporation, at place designated in this certificate, I
hereby accept to act in this capacity, and agree to comply with the
provision of said act relative to keeping open said office.

By: 
Registered Agent, Gary M. Janson

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA