

P97000024241

TRANSMITTAL LETTER

February 19, 1997

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

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-03/12/97--01034--006
*****78.75 *****78.75

SUBJECT: PANAMA TOBACCO CORP.
(Proposed corporate name - must include suffix)

Enclosed is an original and one (1) copy of the Articles of Incorporation and a check for:

<input type="checkbox"/> \$70.00 Filing Fee	<input checked="" type="checkbox"/> \$78.75 Filing Fee AND Certificate	<input type="checkbox"/> \$122.50 Filing Fee & Certified Copy	<input type="checkbox"/> \$131.35 Filing Fee, Certified Copy & Certificate
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FROM: PANAMA TOBACCO CORP.

c/o Evelyn Cruz-Lipman, CLA, A Non-lawyer

409 W. Hallandale Beach Blvd., # 33009

Hallandale FL 33009

Daytime Telephone Number: (954) 454-7177

Evelyn Cruz-Lipman
AUTHORIZATION BY PHONE TO

CORRECT *Charles J. Stock*

DATE *3/18/97*

DOC. EXAM *cf*

NOTE: PLEASE PROVIDE THE ORIGINAL AND ONE COPY OF THE ARTICLES.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAR 12 PM 1:17

cf 3/18/97

ARTICLES OF INCORPORATION

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I - NAME

The name of the corporation shall be: PANAMA TOBACCO CORP.

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ARTICLE II - PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

721 NW 134TH PLACE
MIAMI FL 33182-2253

ARTICLE III - SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

100

ARTICLE IV - INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

Miguel M. Alvarez
721 NW 134th Place
Miami FL 33182-2253
(305) 223-4810

2-26-1997 10:08AM

FROM 9544544495

P. 1

ARTICLE V - INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation is (are):

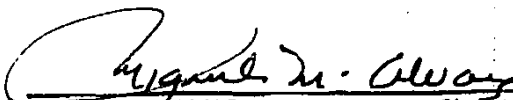
Miguel M. Alvarez
721 NW 134th Place
Miami, Florida 33182-2253

ARTICLE VI - PURPOSE OF THE CORPORATION

Import/Export of tobacco, tobacco products, tobacco sundries and equipment,
and any other business permitted by law.

The undersigned incorporator(s) has (have) executed these Articles of Incorporation this

22 day of February, 1997.


MIGUEL A. ALVAREZ, Signature

NOTE: Affixing an officer title after a signature of an incorporator does not constitute the designation of officers.

**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 607.0501, FLORIDA STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

1. The name of the corporation is: PANAMA TOBACCO CORP.

2. The name and address of the registered agent and office is:

Miguel M. Alvarez
721 NW 134th Place
Miami FL 33182-2253

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Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.


Miguel M. Alvarez (Signature)

2-27-97
(Date)