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Raúl J. A. Martinez - Esteve, P.A. Martinez - Esteve and Lopez - Castro 901 Ponce de Loon Blvd., Suite # 304 Coral Gables, Florida 33134

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Office Use Only

CORPORATION NAME(S) & DOCUMENT NUMBER(S), (if known):

	1(C	orporation	Name)	(Document #)		
	2(C	(Corporation Name)			(Document #)	
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	Profit NonProfit		Amendment Resignation of R.A., Officer/ Director			
					Director	
	Limited Liability		Change of Registered Agent Dissolution/Withdrawal			
	Domestication					
	Other		Merger			
<u> </u>	OTHER FILINGS Annual Report		REGIS QUALI	TRATION/		
	Fictitious Name		Foreign			
	Name Reservation		Limited Part	nership		
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			Trademark	-		

Other

ARTICLES OF INCORPORATION OF FLORIDA TOBACCO BROKERS, INC.



The name of the Corporation is: FLORIDA TOBACCO BROKERS, INC.

ARTICLE I

The maximum number of shares of capital stock that the Corporation is authorized to issue is SIX THOUSAND (6,000) shares, at no par value each share.

ARTICLE II

The Corporation shall have perpetual existence unless sooner dissolved according to law.

ARTICLE III

The name and street address of the Incorporator(s) signing these Articles of Incorporation is (are):

NAME ADDRESS

FRANK BRUGAL 2000 N.W. 93rd Avenue

Miami, Florida 33172

WILL CLEMENTE 2000 N.W. 93rd Avenue Miami, Florida 33172

ARTICLE IV

The principal office of the Corporation is: 2000 N.W. 93rd Avenue, Miami, Florida 33172.

ARTICLE VI

The street address of the initial registered office of the Corporation is: 901 Ponce de Leon Boulevard, Suite #304, Coral Gables, Florida 33134, and the name of the initial registered agent of the Corporation at that address is: RAUL J.A. MARTINEZ-ESTEVE.

IN WITNESS WHEREOF, these Articles of Incorporation have been executed this 5th day of March, 1997.

FRANK, BRUGAL

Mary grenewall

STATE OF FLORIDA)

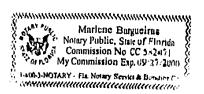
COUNTY OF DADE

I HEREBY CERTIFY that FRANK BRUGAL and WILL CLEMENTE, to me personally known, this day acknowledge before me that they executed the foregoing Articles of Incorporation; and I FURTHER CERTIFY that the said person(s) making said acknowledgment to be the individual(s) described in and who executed the said instrument.

WITNESS my hand and seal in said County and State aforesaid, this 5th day of March, 1997.

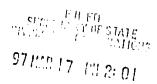
Notary Public

My Commission Expires:



SS

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



IN COMPLIANCE with Section 48.091, Florida Statutes, the following is submitted:

FIRST: That FLORIDA TOBACCO BROKERS, INC. desiring to organize or qualify under the laws of the State of Florida, has named RAUL J.A. MARTINEZ-ESTEVE, with its registered agent's office located at 901 Ponce de Leon Boulevard, Suite #304, Coral Gables, Florida 33134, County of Dade, State of Florida to accept service of process within the State of Florida.

FRANK BRUGAL Incorporator

WILL CLEMENTE, Incorporator

March 5th, 1997

HAVING BEEN named to accept service of process for the above stated Corporation, at the place designated in this Certificate, the undersigned HEREBY AGREES to act in said capacity, and FURTHER AGREES to comply with the provisions of all statutes relative to the proper and complete performance of its duties.

RAUL JA. MARTINEZ ESTEVE

March 5th, 1997