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Nancy Concepcion

305 524-2244

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 APR 24 AM 11:42

ALBA FARM

1150 NW 21 TER

MIAMI

FL 331.7

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

1. Long Asher Cigar, Co.
(Corporation Name) (Document #)

2. _____
(Corporation Name) (Document #) 200002153672--5

3. _____
(Corporation Name) (Document #) -04/24/97--01062--010
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4. _____
(Corporation Name) (Document #)

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NEW FILINGS	
<input type="checkbox"/>	Profit
<input type="checkbox"/>	NonProfit
<input type="checkbox"/>	Limited Liability
<input type="checkbox"/>	Domestication
<input type="checkbox"/>	Other

AMENDMENTS	
<input type="checkbox"/>	Amendment
<input type="checkbox"/>	Resignation of R.A., Officer/ Director
<input type="checkbox"/>	Change of Registered Agent
<input type="checkbox"/>	Dissolution/Withdrawal
<input type="checkbox"/>	Merger

OTHER FILINGS	
<input type="checkbox"/>	Annual Report
<input type="checkbox"/>	Fictitious Name
<input type="checkbox"/>	Name Reservation

REGISTRATION/ QUALIFICATION	
<input type="checkbox"/>	Foreign
<input type="checkbox"/>	Limited Partnership
<input type="checkbox"/>	Reinstatement
<input type="checkbox"/>	Trademark
<input type="checkbox"/>	Other

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:

LONG ASHES CIGAR, CO.

ARTICLE II PRINCIPAL OFFICE

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

9408 S. Dixie Hwy.
MIAMI, FLORIDA 33156

ARTICLE III SHARES

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

100 Shares

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

Nancy Concepcion
9408 S. Dixie Hwy.
Miami, Florida 33156

ARTICLE V INCORPORATOR(S)

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

MARTIN SALO - PRESIDENT
8001 S.W. 99th Court
Miami, Florida 33173

REINALDO CONCEPCION - V-PRESIDENT
2164 S.W. 25th Terrace
Miami, Florida 33133

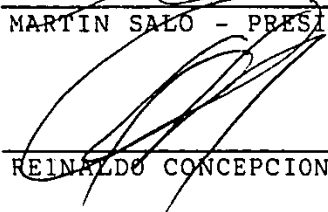
ILEANA SALAZAR - SECRETARY
8001 S.W. 99th Court
Miami, Florida 33173

NANCY CONCEPCION - TREASURER
2164 S.W. 25th Terrace
Miami, Florida 33133

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The undersigned incorporator(s) has(have) executed these
Articles of Incorporation this 21st day of April,
1997.



MARTIN SALO - PRESIDENT

REINALDO CONCEPCION - VICE PRESIDENT

ILEANA SALAZAR - SECRETARY

NANCY CONCEPCION - TREASURER

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**CERTIFICATION 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 STATE-
MENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT,
IN THE STATE OF FLORIDA.**

1. The name of the corporation is:

LONG ASHES CIGAR, CO.

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

NANCY CONCEPCION

**9408 S. Dixie Hwy.
Miami, Florida 33156**

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 appoint-
ment 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.



NANCY CONCEPCION

4-23-97

DATE