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Peter Scaglione, Jr.

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January 30, 1998

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

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-02/02/98--01067--019
****122.50 ****122.50

In Re: Torres/Taylor Inc. - Articles of Incorporation

To Whom It May Concern:

Enclosed herein please find the Articles of Incorporation of Torres/Taylor Inc., as well as check number 2077 in the amount of \$122.50 to cover the relevant fees.

Should you have any questions, please advise.

Sincerely Yours,


PETER SCAGLIONE, JR., ESQUIRE
PS/bb

Enclosures: Articles of Incorporation for Torres/Taylor Inc.; Check
2077

FILED
98 FEB -2 PM 12: 07
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

mc 2/4/98

FILED

ARTICLES OF INCORPORATION 98 FEB -2 PM 12: 07

of
Torres/Taylor Inc.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscribers to these Articles of Incorporation, natural persons competent to contract, hereby form a Corporation under the laws of the State of Florida.

ARTICLE I - NAME

The name of the Corporation shall be: Torres/Taylor Inc.. The principal place of business of this Corporation shall be: 11500 North Dale Mabry Highway, #1916, Tampa, Florida 33618.

ARTICLE II - NATURE OF BUSINESS

This Corporation may engage in, 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. The specific purpose of this Corporation's business is importing cigars and wholesale distribution.

ARTICLE III - CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is 100 shares of common stock having a par value of \$1.00 per share.

ARTICLE IV - ADDRESS

The street address of initial registered office of the Corporation shall be: 11500 North Dale Mabry Highway, #1916, Tampa, Florida 33618 and the name of the initial Registered Agent of the Corporation at that address is: Nancy Taylor.

ARTICLE V - TERM OF EXISTENCE

This Corporation is to exist perpetually.

ARTICLE VI - PREEMPTIVE RIGHTS

Every shareholder upon the sale for cash of any new stock of this Corporation of the same kind, class, or series as that which he already holds, shall have the right to purchase his pro-rata share thereof at the price at which it is offered to others.

ARTICLE VII - STAT. 1244 PROVISION

The stock of this Corporation is intended to qualify under the requirements of Statute 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as are necessary will be taken by the appropriate officers to accomplish this compliance.

ARTICLE VIII - SUB-CHAPTER "S" PROVISION

It is the intent of the incorporators that the Corporation will file as a Sub-Chapter "S" corporation.

ARTICLE IX - DIRECTORS

This Corporation shall have 2 directors initially. The names and street addresses of the initial members of the Board of Directors are:

DIRECTOR

ADDRESS

Wilfredo Torres

14201 Village View Drive
Tampa, Florida 33624

Nancy Taylor

11500 North Dale Mabry Highway
#1916
Tampa, Florida 33618

ARTICLE X - OFFICERS

The names 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:

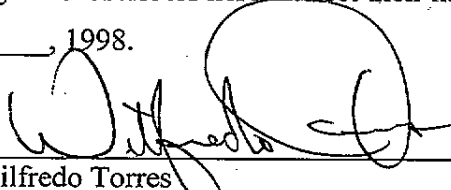
OFFICE	NAME	ADDRESS
President	Wilfredo Torres	14201 Village View Drive Tampa, Florida 33624
Vice-President, Secretary, Treasurer	Nancy Taylor	11500 North Dale Mabry Highway #1916 Tampa, Florida 33618

ARTICLE XI - SUBSCRIBER

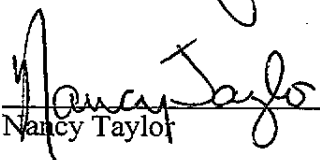
The name and address of the subscribers to these Articles of Incorporation are:

NAME	ADDRESS	SHARES OF COMMON STOCK ISSUED
Wilfredo Torres	14201 Village View Drive Tampa, Florida 33624	10
Nancy Taylor	11500 North Dale Mabry Highway #1916 Tampa, Florida 33618	10

IN WITNESS WHEREOF, the undersigned subscribers hereunto set their hand and seal
on this 29th day of January, 1998.

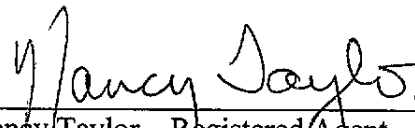
 (SEAL)

Wilfredo Torres

 (SEAL)

Nancy Taylor

I AM HEREBY familiar with and accept the duties and responsibilities as Registered
Agent for Torres/Taylor Inc.



Nancy Taylor - Registered Agent

FILED
98 FEB -2 PM 12:07
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

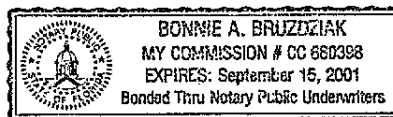
STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

SWORN TO AND SUBSCRIBED before me by Wilfredo Torres, who is personally
known/produced identification on this 29th day of January, 1998.

Personally known _____ Produced identification ✓

Identification produced FL. DR. Lic.# T620-881-61-182-0

Bonnie A Bruzdziak
NOTARY PUBLIC



Name typed or stamped; Commission number;
Expiration date

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

SWORN TO AND SUBSCRIBED before me by Nancy Taylor, who is personally
known/produced identification on this 29th day of January, 1998.

Personally known _____ Produced identification ✓

Identification produced FL. DR. Lic.# T460-623-56-795-0

Bonnie A Bruzdziak
NOTARY PUBLIC



Name typed or stamped; Commission number;
Expiration date

THIS INSTRUMENT PREPARED BY:

Peter Scaglione Jr., Esquire
2127 West Martin Luther King Jr. Blvd.
Tampa, Florida 33607