

ARTICLES OF INCORPORATION OF

AMERICA'S TOBACCO CORP.

THE UNDERSIGNED SUBSCRIBERS to these Articles of Incorporation, natural persons competent to contract, hereby organize and incorporate a corporation under the laws of the State of Florida.

ARTICLE I - NAME

The name of the corporation is:

AMERICA'S TOBACCO CORP.

ARTICLE II - NATURE OF BUSINESS

The corporation may engage in any activity or business permitted under the laws of the United States of America and the State of Florida.

ARTICLE III - CAPITAL STOCKS

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

1000 SHARES

ARTICLE IV - INITIAL CAPITAL

The amount of capital with which this corporation will begin business is:

\$ 1000.00

ARTICLE V - BEGINNING OF CORPORATE

The date when this corporation shall begin business shall be MAY 20 1998., the time of subscription of these Articles of Incorporation.

ARTICLE VI - TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VII - ADDRESS

The initial post office address of the principal office of this corporation in the State of Florida is: 120 MADEIRA AV. CORAL GABLES, FL. 33134. The Board of Directors may from time to time move the principal office to any other address.

ARTICLE VIII - DIRECTORS

This corporation shall have 1 director(s) initially. The number of director(s) may be increased or diminished from time to time by By-Laws adopted by the stockholders, but there shall always be at least one director.

To the extent permitted by Law, the corporation shall indemnify and hold harmless each person serving as a director or officer of the corporation, and each person who serves at the request of the corporation as director or officer of any other corporation, from and against any and all claims and liabilities to which such person shall become subject by reason of his being a director or officer of the corporation, or by reason of any action alleged to have been taken or omitted by him as a director or officer. The corporation shall reimburse each such person for all costs, legal, and other expenses reasonably incurred by him in connection with any claim or liability as to which it shall be adjudged that such officer or director is liable to the extent permitted by law.

The rights accruing to any person under the foregoing provisions shall not exclude any other right to which he may be lawfully entitled, nor shall anything herein contained restrict that right of the corporation to indemnify or reimburse such person in any proper case even though not specifically provided for herein.

No contract or other transaction between this corporation and other firm or corporation, and no act of this corporation shall in any way be affected or invalidated by the fact that any of the directors of the corporation are pecuniarily or otherwise interested in , or are directors or officers of, such other firm or corporation, provided that the fact that he is so interested shall be disclosed or shall have been known to the Board of Directors, or such members thereof, as shall be present at any meeting of the Board at which action upon any such contract or transaction shall be taken, and any director of the corporation who is also a director or officer of such other corporation, or is so interested, may be counted in determining the existence of a quorum at any meeting of the Board of Directors of the corporation which shall authorize any such contract or transaction, and may vote thereat to authorize any such contract or transaction with the like force and effect as if he were not a director or officer of such other corporation or not interested.

ARTICLE IX - INITIAL OFFICERS & DIRECTORS

The name and post office addresses of the members of the first Board of Directors are:

JULIO A. VIYELLA 120 MADEIRA AV. CORAL GABLES, FL. 33134.

The initial officers of this corporation are:

JULIO A. VIYELLA 120 MADEIRA AV. CORAL GABLES, FL. 33134.

ARTICLE X - SUBSCRIBERS

The names and post office addresses and the number of shares of the subscribers to these Articles of Incorporation are:

JULIO A. VIYELLA 120 MADEIRA AV. CORAL GABLES, FL. 33134. 1000 SHARES

ARTICLE XI - AMENDMENTS

The Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by it to the stockholders, and approved at the stockholders's meeting by a majority of the stocks entitled to thereon, unless the Directors and all the stockholders sign a written statement manifesting their intention that a certain amendment of the Articles of Incorporation be made.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands and seal and have acknowledged and filed in the office of the Secretary of State of Florida as subscribers of AMERICA'S TOBACCO CORP., the foregoing Articles of Incorporation this 18 day of MAY 1998.

FILED
98 MAY 22 PM 4:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

STATE OF FLORIDA)

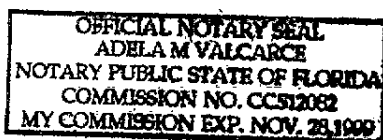
COUNTY OF DADE) s.s

I HEREBY CERTIFY that on this date, before me, a Notary Public, duly authorized in the State of Florida and County of Dade to take acknowledgments, personally appeared:

JULIO A. VIYELLA

to me known and known to me to be the person(s) described as subscribers in, and who executed the foregoing Articles of Incorporation, and they acknowledged before me that they subscribed to those Articles of Incorporation.

WITNESS my hand and official seal at MIAMI, Florida, this 18 day of MAY, 1998.



Adela M. Valcarce
Notary Public
State of Florida at Large

CERTIFICATE DESIGNATING PLACE OF BUSINESS FOR THE SERVICE OF PROCESS WITHIN THIS STATE FOR THE RESIDENT AGENT OF THIS CORPORATION.

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

That AMERICA'S TOBACCO CORP., desiring to organize under the laws of the State of Florida with its principal office, as indicated on these Articles of Incorporation, has named JULIO A. VIYELLA of 120 MADEIRA AV. CORAL GABLES, FL. 33134 agent to accept service of process within this State.

ACKNOWLEDGEMENT - 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 provisions of said Act relative to keeping open said office.

Julio A. Viyella
JULIO A. VIYELLA.
Agent