

**ARTICLES OF MERGER OF COMPAGNIE DES TABACS C
KENTUCKY CORPORATION, WITH AND INTO COMPAG
COMME IL FAUT, INC., A FLORIDA CORPOR**

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Trey Grayson
Secretary of State

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Fee Receipt: \$50.00

Pursuant to the provisions of §271b11-050, Kentucky Statutes,
hereby adopt the following Articles of Merger:

ARTICLE I - PLAN OF MERGER

The Plan of Merger of COMPAGNIE DES TABACS COMME IL FAUT, a Kentucky for-profit corporation ("Corporation"), with and into COMPAGNIE DES TABACS COMME IL FAUT, INC., a Florida for-profit corporation ("Florida Corporation"), with the Florida Corporation being the surviving entity, is set forth below:

1. The Corporation shall merge with and into the Florida Corporation, with the Florida Corporation as the surviving entity.

2. Upon the consummation of the merger of the Corporation with and into the Florida Corporation, the separate existence of the Corporation shall cease. The Florida Corporation, as the surviving corporation, shall continue to exist by virtue of the laws of the State of Florida. The title to all property of every description, whether real or personal, and all interests, rights, privileges, powers and franchises of the Florida Corporation shall not be affected by the merger and upon the merger, the Florida Corporation, without further act or deed and without reversion or impairment, shall own and possess all the property of every description, real or personal, and all interests, rights, privileges, powers and franchises of the Corporation, prior to the merger. Further, all rights of creditors and any person or persons dealing with the Corporation, shall be preserved and remain unimpaired by the merger, all liens upon the properties of the Corporation shall be preserved and remain unimpaired by the merger, and all debts, liabilities, obligations and duties of the Corporation, shall henceforth attach to the Florida Corporation and may be enforced against the Florida Corporation to the same extent as if such obligations and duties had been incurred by the Florida Corporation. Additionally, any existing claim or action or proceeding pending by or against the Corporation or the Florida Corporation may be continued as if the merger did not occur or the Florida Corporation may be substituted in such proceedings for the Corporation.

3. The manner and basis of converting the shares of the Corporation into ownership of the Florida Corporation are as follows:

a. At the effective date of the merger, all ownership and economic interests of the Florida Corporation issued and outstanding immediately prior to the merger shall remain issued and outstanding and shall be unchanged as a result of the merger.

b. At the effective date of the merger, each share of common stock issued and outstanding shall be converted into and become a part of the one hundred percent (100%) common stock of the Florida Corporation currently held by the Corporation's shareholders. The total consideration that the shareholders of the Corporation shall therefore receive for all of the shares of outstanding common stock shall be one hundred percent (100%) of all common stock of the Florida Corporation.

4. The Directors of the Florida Corporation shall be John Ghee, c/o DeLisi & Ghee, Inc., 1898 SE Port St. Lucie Blvd, Port St. Lucie, FL 34952, and Anthony W. Murr, 2000 Warrington Way, Suite 163, Louisville, KY 40222.

5. The Articles of Incorporation of the Florida Corporation in effect at the time of the merger shall remain unchanged as a result of the merger and shall continue as the Articles of Incorporation of the Florida Corporation.

ARTICLE II- ADOPTION OF PLAN OF MERGER

The Plan of Merger was approved by the shareholders, Corporation and Florida Corporation in accordance with applicable Kentucky and Florida Statutes.

ARTICLE III - EFFECTIVE DATE

The effective date of the merger shall be the date of filing of the Articles of Merger.

DATED this 21st day of July, 2006.

**COMPAGNIE DES TABACS COMME IL
FAUT, a Kentucky Corporation**

By: 
Rick Hicks, *President*

**COMPAGNIE DES TABACS COMME IL
FAUT, INC., a Florida Corporation**

By: 
Rick Hicks, *President*

LUCKETT TOBACCOS, INC., as Shareholder

By: 
John B. Ghee, *Vice President*

**WRITTEN CONSENT OF THE SHAREHOLDERS OF
COMPAGNIE DES TABACS COMME IL FAUT, A KENTUCKY CORPORATION, TO
ACTION IN LIEU OF A MEETING OF THE SHAREHOLDERS**

The undersigned, being the shareholders of COMPAGNIE DES TABACS COMME IL FAUT, a Kentucky for-profit corporation ("Corporation"), hereby consent to, authorize, adopt and approve the following actions and resolutions by written consent in lieu of a meeting of the shareholders of the Corporation:

RESOLVED, that the merger of the Corporation, with and into Compagnie Des Tabacs Comme Il Faut, Inc., a Florida corporation ("Florida Corporation"), is hereby approved; and

FURTHER RESOLVED, that the Plan of Merger, a copy of which is attached hereto as **Exhibit "A,"** between the Corporation and the Florida Corporation, is hereby ratified, confirmed, authorized and approved; and

FURTHER RESOLVED, that Rick Hicks, as President of the Corporation, is hereby authorized and directed, upon approval of the Plan of Merger by all of the shareholders of the Corporation, to execute Articles of Merger and any other documents, and to take such other actions, as he deems necessary and desirable to effect the merger of the Corporation with and into the Florida Corporation under the laws of Kentucky and Florida.

DATED this 21st day of July, 2006.

LUCKETT TOBACCOS, INC.

By: _____

John D. Ghee, Vice President

EXHIBIT "A"

PLAN OF MERGER OF COMPAGNIE DES TABACS COMME IL FAUT, A KENTUCKY CORPORATION, WITH AND INTO COMPAGNIE DES TABACS COMME IL FAUT, INC., A FLORIDA CORPORATION

1. COMPAGNIE DES TABACS COMME IL FAUT, a Kentucky for-profit corporation ("Corporation"), with and into COMPAGNIE DES TABACS COMME IL FAUT, INC., a Florida for-profit corporation ("Florida Corporation"), with the Florida Corporation being the surviving entity.

2. Upon the consummation of the merger of the Corporation with and into the Florida Corporation, the separate existence of the Corporation shall cease. The Florida Corporation, as the surviving corporation, shall continue to exist by virtue of the laws of the State of Florida. The title to all property of every description, whether real or personal, and all interests, rights, privileges, powers and franchises of the Florida Corporation shall not be affected by the merger and upon the merger, the Florida Corporation, without further act or deed and without reversion or impairment, shall own and possess all the property of every description, real or personal, and all interests, rights, privileges, powers and franchises of the Corporation, prior to the merger. Further, all rights of creditors and any person or persons dealing with the Corporation, shall be preserved and remain unimpaired by the merger, all liens upon the properties of the Corporation shall be preserved and remain unimpaired by the merger, and all debts, liabilities, obligations and duties of the Corporation, shall henceforth attach to the Florida Corporation and may be enforced against the Florida Corporation to the same extent as if such obligations and duties had been incurred by the Florida Corporation. Additionally, any existing claim or action or proceeding pending by or against the Corporation or the Florida Corporation may be continued as if the merger did not occur or the Florida Corporation may be substituted in such proceedings for the Corporation.

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5. The Articles of Incorporation of the Florida Corporation in effect at the time of the merger shall remain unchanged as a result of the merger and shall continue as the Articles of Incorporation of the Florida Corporation.

6. The effective date of the merger shall be the date of filing of the Articles of Merger.

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