(Corporate Seal)	ELI WITT CIGAR & CANDY CO. OF ATHENS
	By S/D. H. Woodbery President
	S/ W. L. Van Dyke
	Secretary
(Corporate Seal)	ELI WITT CIGAR AND TOBACCO COMPANY
	By S/D. H. Woodbery President
	Secretary
(Corporate Seal)	ELI WITT CIGAR COMPANY
	By S/D. H. Woodbery President
	President
	S/W. L. Van Dyke
	Secretary
	ELI WITT CIGAR COMPANY OF TENNESSEE, INC.
(3,, 4,, 9,, 3)	By S/D. H. Woodbery President
(Corporate Seal)	
ATTEST:	By S/W. L. Van Dyke Secretary
Secretary	
(Corporate Seal)	ELI WITT CIGAR COMPANY OF TEXAS
	By s/D. H. Woodbery Its President
	Its President
	and S/W. L. Van Dyke Its Secretary
	TOP DECICORTA
(Corporate Seal)	ELI WITT TOBACCO & CANDY CO.
	By s/ D. H. Woodbery President
	Secretary