

J. B. WITHERS CIGAR COMPANY

(Corporate Seal)

By S/ T. W. McElvy
Vice-President

S/ W. L. Van Dyke
Secretary

STATE OF FLORIDA }
COUNTY OF HILLSBOROUGH } SS.

I hereby certify that on this day before me, an officer duly authorized in the state aforesaid and in the county aforesaid to take acknowledgments, personally appeared D. H. Woodbery, to me known and known to be the person described in and who executed the foregoing Joint Plan and Agreement of Merger as President of ESTATE LIQUIDATING COMPANY, a corporation of the State of Florida, and one of the corporations described in and party to the foregoing Joint Plan and Agreement of Merger, and acknowledged before me that he executed the same as such President of said corporation and that the foregoing Joint Plan and Agreement of Merger is the act, deed and Agreement of said corporation.

Witness my hand and official seal in the county and state last aforesaid this 19 day of September, A. D. 1962.

MARGUERITE M. NORES

(NOTARIAL SEAL)

Notary Public
My Commission Expires: MARCH 17, 1963

STATE OF FLORIDA }
COUNTY OF HILLSBOROUGH } SS.

I, MARGUERITE M. NORES, a notary public, do hereby certify that on this 19 day of September, 1962, personally appeared before me D. H. Woodbery, who being by me first duly sworn, declared that he signed the foregoing document, that the statements therein contained are true, that he is the President of BENNETT-LEWALLEN COMPANY, and that he was authorized so to sign.

MARGUERITE M. NORES

(NOTARIAL SEAL)

Notary Public
My Commission Expires: MARCH 17, 1963

STATE OF FLORIDA }
COUNTY OF HILLSBOROUGH } SS.

I, MARGUERITE M. NORES, a notary public, do hereby certify that on this 19 day of September, 1962, personally appeared