

## JOINT PLAN AND AGREEMENT OF MERGER

Dated this 31st day of July, 1962, made by and between:

ESTATE LIQUIDATING COMPANY, A Florida corporation, (hereinafter sometimes referred to as "the Survivor")

AND

BENNETT-LEWALLEN COMPANY, a North Carolina corporation, (hereinafter called "BENNETT"),  
FRED BROOKS CIGAR COMPANY, a Florida corporation, (hereinafter called "BROOKS"),  
CENTRAL CIGAR AND TOBACCO COMPANY, a Florida corporation, (hereinafter called "CENTRAL"),  
L. B. CLARDY COMPANY, a South Carolina corporation, (hereinafter called "CLARDY"),  
CLARK-FOWLER CIGAR COMPANY, a Florida corporation, (hereinafter called "CLARK"),  
DUVAL VENDING SERVICE, INC., a Florida corporation, (hereinafter called "DUVAL"),  
ELI WITT CIGAR & CANDY CO., a Florida corporation, (hereinafter called "WITT CIGAR"),  
ELI WITT CIGAR & CANDY CO. OF ATHENS, a Florida corporation, (hereinafter called "WITT CIGAR ATHENS"),  
ELI WITT CIGAR AND TOBACCO COMPANY, a Florida corporation, (hereinafter called "WITT TOBACCO"),  
ELI WITT CIGAR COMPANY, a Florida corporation, (hereinafter called "WITT CIGAR (FLORIDA)"),  
ELI WITT CIGAR COMPANY OF TENNESSEE, INC., a Tennessee corporation, (hereinafter called "WITT CIGAR TENNESSEE"),  
ELI WITT CIGAR COMPANY OF TEXAS, a Texas corporation, (hereinafter called "WITT CIGAR TEXAS"),  
ELI WITT TOBACCO & CANDY CO., a Florida corporation, (hereinafter called "ELI WITT CANDY"),  
ELI WITT TOBACCO COMPANY, a Florida corporation, (hereinafter called "ELI WITT TOBACCO"),  
THE ELI WITT COMPANY, a Florida corporation, (hereinafter called "ELI WITT"),  
GEORGIA CIGAR AND TOBACCO COMPANY, a Georgia corporation, (hereinafter called "GEORGIA"),  
HAVATAMPA CIGAR COMPANY, a Florida corporation (hereinafter called "HAVATAMPA"),

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