

State of Idaho

Department of State

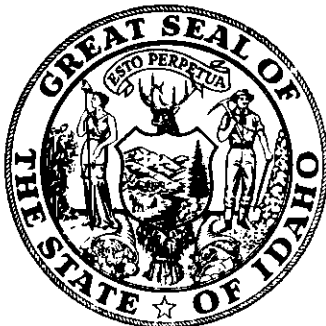
CERTIFICATE OF WITHDRAWAL
OF

NEW VALLEY CORPORATION
File Number C 4700

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of NEW VALLEY CORPORATION for a Certificate of Withdrawal from this State, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Withdrawal and attach hereto a duplicate original of the Application for such Certificate.

Dated: December 27, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *Louisa Herald*

APPLICATION FOR CERTIFICATE OF WITHDRAWAL

To the Secretary of State of Idaho

DEC 27 10 36 AM '94

Pursuant to Section 30-1-119, *Idaho Code*, the undersigned Corporation hereby applies for a Certificate of withdrawal from the State of Idaho and for that purpose submits the following statement.

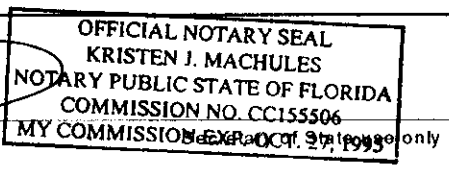
- The name of the corporation is NEW VALLEY CORPORATION
The name which it used in Idaho is NEW VALLEY CORPORATION
- It is incorporated under the laws of New York
- It is not transacting business in the State of Idaho
- It hereby surrenders its authority to transact business in said state.
- It revokes the authority of its registered agent in the State of Idaho to accept service of process and consents that service of process in any action, suit or proceeding based upon any cause of action arising in the State of Idaho during the time it was authorized to transact business therein may thereafter be made on it by registered or certified mail to the corporation at the address listed in item 6., below.
- The post office address to which process against the corporation may be mailed is 300 NORTH 6TH STREET, BOISE, Idaho 83701
- All sums due or accrued by this corporation to the State of Idaho have been paid.
- All known creditors or claimants have been paid or provided for, and the corporation is not involved in or threatened with litigation in any court in the State of Idaho.

By [Signature] And [Signature]
 Its ~~President~~ Vice President (please specify) GERALD E. SAUTER
 Its Secretary/~~Assistant Secretary~~ (please specify) MARC N. BELL

STATE OF FLORIDA)
) ss:
 COUNTY OF DADE)

I, Kristen J. Machules, a notary public, do hereby certify that on this 7th day of December, 1994, personally appeared before me GERALD E. SAUTER, who being by me first duly sworn, declared that (s)he is the Vice President of NEW VALLEY CORPORATION

that (s)he signed the foregoing documents as Vice President of the corporation that the statements therein contained are true.



Kristen J. Machules
Notary Public

Submit application and filing fee to:
 Office of the Secretary of State
 Division of Corporations
 Statehouse, Room 203
 Boise, Idaho 83720

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