



Department of State.

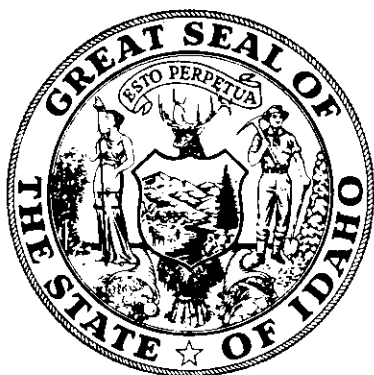
**AMENDED CERTIFICATE OF AUTHORITY
OF**

WESTERN UNION CORPORATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of WESTERN UNION CORPORATION for an Amended Certificate of Authority to transact business in 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 Amended Certificate of Authority to NEW VALLEY CORPORATION to transact business in this State under the name NEW VALLEY CORPORATION and attach hereto a duplicate original of the Application for such Amended Certificate.

Dated April 30, 19 91.



Pete T. Cenarrusa
SECRETARY OF STATE

[Signature]
Corporation Clerk

APPLICATION FOR AMENDED CERTIFICATE
OF AUTHORITY

To the Secretary of State of the State of Idaho:

Pursuant to Section 30-1-118, Idaho Code, the undersigned corporation hereby applies for an amended certificate of authority to transact business in the State of Idaho and for that purpose submits the following statement.

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SECRETARY OF STATE

1. A Certificate of Authority was issued to the corporation by your office on December 15, 19 05, authorizing it to transact business in the State of Idaho under the name of WESTERN UNION CORPORATION

2. Its corporate name has been changed to NEW VALLEY CORPORATION
(Note: If the corporation name has not been changed, insert "No change.")

3. The name which it shall use hereafter in the State of Idaho is NEW VALLEY CORPORATION

Note: If the corporate name has been changed and the new name of the corporation does not contain the word "corporation," "company," "incorporated," or "limited," or any abbreviation of one of such words, insert the name of the corporation with the word or abbreviation which it elects to add thereto for use in Idaho. If a professional service corporation, add the appropriate word in place of those listed above.)

4. It desires to pursue in the transaction of business in the State of Idaho purposes other than or in addition to those set forth in its prior application for certificate of authority, as follows:

No Change

(Note: If no additional purposes are proposed, insert "No change.")

Dated April 18, 19 91

By [Signature]
John C. Walters
Its Senior Vice President

And [Signature]
Gerald Popovsky
Its Assistant Secretary

STATE OF New Jersey)
COUNTY OF Bergen) ss:

I, Carole E. Gray, a notary public, do hereby certify that on this 18th day of April, 19 91, personally appeared

(continued on reverse)

before me John C. Walters, who being by me first duly sworn,
declared that he is the Sr. Vice President of NEW VALLEY CORPORATION

IP: MA 04 0 DE 11-8
that he signed the foregoing document as Senior Vice President of the corporation and
that the statements therein contained are true.

Carole E. Gray
Notary Public

Carole E. Gray
Notary Public of New Jersey
My Commission Expires July 10, 1995

**State of New York
Department of State** } ss:

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SECRETARY OF STATE

I Hereby Certify,

that I have made diligent examination of the index of corporation papers filed in this Department for a certificate, order or record of a dissolution of

NEW VALLEY CORPORATION

the certificate of incorporation of which corporation was filed April 8, 1851, under the name of THE NEW YORK AND MISSISSIPPI VALLEY PRINTING TELEGRAPH COMPANY, fixing the duration as 100 years, and which filed a certificate extending duration to perpetual on April 15, 1949.

A Certificate of Amendment of THE NEW YORK AND MISSISSIPPI VALLEY PRINTING COMPANY changing name to THE THE WESTERN UNION TELEGRAPH COMPANY was filed pursuant to Chapter 97, Laws of 1856.

A Certificate of Amendment of THE WESTERN UNION TELEGRAPH COMPANY changing name to WESTERN UNION CORPORATION was filed on December 30, 1987.

A Certificate of Amendment of WESTERN UNION CORPORATION changing name to NEW VALLEY CORPORATION was filed on April 18, 1991,

and that upon such examination, I find no such certificate, order or record, and that so far as indicated by the records of this Department, such corporation is a subsisting corporation.

Witness

my hand and the official seal of the Department of State at the City of Albany, this 19th day of April one thousand nine hundred and ninety-one


Secretary of State