

State of Idaho

Office of the Secretary of State

AMENDED CERTIFICATE OF AUTHORITY

OF

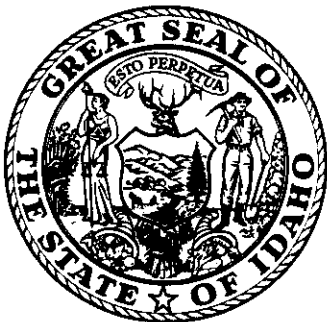
BROWN & WILLIAMSON U.S.A., INC.

File Number C 154017

I, BEN YSURSA, Secretary of the State, hereby certify that an Application for Amended Certificate of Authority, has been received in this office and is 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 reflect the name change from **BROWN & WILLIAMSON U.S.A., INC.** to **R. J. REYNOLDS TOBACCO COMPANY** and attach hereto a duplicate of the application for such amended certificate.

Dated: September 13, 2004



Ben Yursa

SECRETARY OF STATE

By *Kristin W*



APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

(Instructions on back of application)

SEP 13 PM 1:39

To the Secretary of State of the State of Idaho:

Pursuant to Section 30-1-1504, **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. Complete only applicable items.

SECRETARY OF STATE
STATE OF IDAHO

1. A Certificate of Authority was issued to the corporation by your office on: April 6, 2004, authorizing it to transact business in the State of Idaho under the name of: BROWN & WILLIAMSON U.S.A., INC.
2. Its corporate name has been changed to: R. J. REYNOLDS TOBACCO COMPANY
3. The name which it shall use hereafter in the State of Idaho is: R. J. REYNOLDS TOBACCO COMPANY
4. It has changed its jurisdiction of incorporation, without a change of corporate identity to: _____

Dated: August 30, 2004 Corporation Name: R. J. REYNOLDS TOBACCO COMPANY

Signature: _____

Typed Name: McDara P. Folan III

Capacity: Assistant Secretary

Customer Acct # : _____

(If using pre-paid account)

Secretary of State use only

g. corporations
amended cert of authority j65
Revised 07/2002

IDAHO SECRETARY OF STATE
09/13/2004 05:00
CK: 205752 CT: 74104 DN: 765833
1 @ 30.00 = 30.00 AMEND CERT # 2

C154017



**State of North Carolina
Department of The Secretary of State**

I, ELAINE F. MARSHALL, Secretary of State of the State of North Carolina, do hereby certify that the following is a listing of all changes in the corporate name of the corporation named below, insofar as disclosed by the records of this office:

Original name at date of incorporation or authorization:

BROWN & WILLIAMSON U.S.A., INC.

State of Incorporation:

NC

Date of Incorporation or Authorization:

13 Feb 2004

Name Changes

Name Change was effected by

Document and date filed or issued:

Name changed to:

Name Change (Domestic)

Dated filed: 30 Jul 2004

R. J. REYNOLDS

TOBACCO COMPANY

I FURTHER CERTIFY that this certificate is in compliance with North Carolina General Statutes 55D-26 and may be recorded in the office of the Register of Deeds in the same manner as deeds, the former name of the corporation appearing in the "Grantor" index and the new name of the corporation appearing in the "Grantee" index.



IN WITNESS WHEREOF, I have hereunto set
my hand and affixed my official seal at the City
of Raleigh, this 8th day of September, 2004

Elaine F. Marshall

Secretary of State