

State of Idaho

Office of the Secretary of State

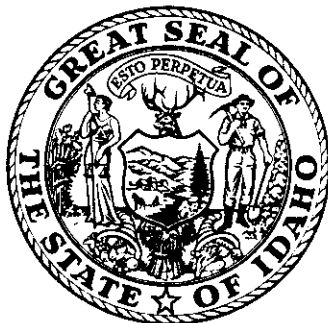
**CERTIFICATE OF AUTHORITY
OF
BROWN & WILLIAMSON U.S.A., INC.**

File Number C 154017

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, 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 Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: 6 April 2004



Ben Yursa

SECRETARY OF STATE

By

Sally Lilaych

FILED EFFECTIVE



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

04 APR -6 AM 11:16

SECRETARY OF STATE
STATE OF IDAHO

The undersigned Corporation applies for a Certificate of Authority and states as follows:

1. The name of the corporation is:

Brown & Williamson U.S.A., Inc.

2. The name which it shall use in Idaho is: _____

3. It is incorporated under the laws of:
- North Carolina

4. Its date of incorporation is:
- February 13, 2004

5. The address of its principal office is:

Suite 200, 401 S. Fourth Street, Louisville, KY 40202

6. The address to which correspondence should be addressed, if different from item 5, is:

Suite 200, 401 S. Fourth Street, Louisville, KY 402021401 Shoreline Drive, Suite 2

7. The street address of its registered office in Idaho is:
- Boise, ID 83702

and its registered agent in Idaho at that address is: Corporation Service Company

8. The names and respective business addresses of its directors and officers are:

Name

Office

Address

See attached officers/directors riderDated: March 30, 2004

Signature: _____

Typed Name: Timothy J. HazlettCapacity: Secretary

Customer Acct # :

(if using pre-paid account)

Secretary of State use only

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Revised 07/2002

IDAHO SECRETARY OF STATE
04/06/2004 05:00
CK: 194425 CT: 74104 BH: 737638
1 @ 100.00 = 100.00 AUTH PRO # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

C 154017

OFFICERS/DIRECTORS RIDER

ID-Application for Certificate of Authority

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

List of Officers

Name: Susan M. Ivey **Title:** President

Bus. Addr.: 401 S. Fourth Ave., Suite 200, Louisville, KY 40202

Name: Jeffrey A. Eckmann **Title:** Vice President

Bus. Addr.: 401 S. Fourth Ave., Suite 200, Louisville, KY 40202

Name: Timothy J. Hazlett **Title:** Vice President and Secretary

Bus. Addr.: 401 S. Fourth Ave., Suite 200, Louisville, KY 40202

Name: Nancy Sturgeon **Title:** Assistant Secretary

Bus. Addr.: 401 S. Fourth Ave., Suite 200, Louisville, KY 40202

List of Directors

Name: Susan M. Ivey **Term:**

Bus. Addr.: 401 S. Fourth Ave., Suite 200, Louisville, KY 40202

Name: Jeffrey A. Eckmann **Term:**

Bus. Addr.: 401 S. Fourth Ave., Suite 200, Louisville, KY 40202



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

CERTIFICATE OF EXISTENCE

I, ELAINE F. MARSHALL, Secretary of State of the State of North Carolina, do hereby certify that

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

is a corporation duly incorporated under the laws of the State of North Carolina, having been incorporated on the 13th day of February, 2004, with its period of duration being Perpetual.

I FURTHER certify that, as of the date set forth hereunder, the said corporation's articles of incorporation are not suspended for failure to comply with the Revenue Act of the State of North Carolina; that the said corporation is not administratively dissolved for failure to comply with the provisions of the North Carolina Business Corporation Act; that its most recent annual report required by N.C.G.S. 55-16-22 has been delivered to the Secretary of State; and that the said corporation has not filed articles of dissolution as of the date of this certificate.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at the City of Raleigh, this 2nd day of April, 2004

Elaine F. Marshall
Secretary of State