

and do hereby agree upon and prescribe the terms and conditions of said merger, the mode of carrying same into effect, and the manner of converting the shares of each constituent corporation, as follows:

FIRST: The certificate of incorporation of ESTATE LIQUIDATING COMPANY, the surviving corporation is hereby amended by changing its corporate name to HAVATAMPA CIGAR CORPORATION and by changing its authorized capital stock to thirty million (30,000,000) shares of the par value of One Dollar (\$1.00) each, which shall be the maximum number of shares which the surviving corporation shall have authority to issue, and by adding additional purposes to encompass the corporate purposes of all the constituent corporations, the certificate of incorporation of the survivor, as amended, shall on the effective date, be and be deemed to be further amended to read as set forth in Exhibit A, attached hereto, and made a part hereof; and, from and after the effective date of the merger, and until further amended as provided by law, said Exhibit A, separate and apart from this agreement of merger, shall be, and may be separately certified as, the composite certificate of incorporation of the surviving corporation.

SECOND: The manner of converting the issued and outstanding shares of the surviving corporation and of each of the constituent corporations shall be as follows:

Forthwith upon the filing of the agreement as required by law:

All shares of stock of the Survivor held by any constituent corporation, and all shares of stock of any constituent corporation held by the Survivor, and all shares of stock of any constituent corporation held by any other constituent corporation, shall in each case, on the effective date of this merger, be surrendered to the survivor for cancellation and no shares of capital stock of the survivor shall be issued therefor.

Each remaining issued share of the Survivor shall be converted into 364.07 shares of common stock of the Survivor.

Each remaining issued share of BENNETT shall be converted into 226.17 shares of common stock of the Survivor.

Each remaining issued share of BROOKS shall be converted into 276.08 shares of common stock of the Survivor.