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GILBRIDE, HELLER & BROWN, P.A.

ATTORNEYS AT LAW

ONE BISCAYNE TOWER • 15TH FLOOR

2 SOUTH BISCAYNE BOULEVARD

MIAMI, FLORIDA 33131

LAWRENCE R. HELLER

MEMBER OF THE FLORIDA
AND CALIFORNIA BARS

TELEPHONE 358-3580

AREA CODE 305

FAX: (305) 374-1756

July 20, 1999

Secretary of State
Division of Corporations
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

Re: Articles of Incorporation - NECA USA, INC.
Our Client Number 2007051.1

100002938551--4

-08/05/99--01071--004

****206.25 ****206.25

Gentlemen:

100002938551--4

-07/22/99--01056--008

****78.75 ****78.75

Enclosed please find the following:

1. Check in the amount of \$78.75 (filing fee);
2. Original Articles of Incorporation; and
3. Certificate of Designation of Registered Agent/Registered Office.

W99-17347

Please file the above listed Articles and return a certified copy to the undersigned.

If you have any questions, please do not hesitate to contact the undersigned.

Sincerely,



LAWRENCE R. HELLER

LRH/sp

cc: NECA USA, Inc.

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FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

mt
8/5



FLORIDA DEPARTMENT OF STATE

Katherine Harris
Secretary of State

July 27, 1999

GILBRIDE, HELLER & BROWN, P.A.
ONE BISCAYNE TOWER, 15TH FL
2 SOUTH BISCAYNE BLVD
MIAMI, FL 33131

SUBJECT: NECA USA LLC.
Ref. Number: W99000017347

We have received your document for NECA USA LLC. and check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

There is a balance due of \$206.25. Refer to the attached fee schedule for a breakdown of the fees. Please return a copy of this letter to ensure your money is properly credited.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6097.

Michael Mays
Document Specialist

Letter Number: 199A00038318

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RECEIVED
DIVISION OF CORPORATIONS

**ARTICLES OF ORGANIZATION
OF
NECA USA, llc**

ARTICLE I- NAME

The name of the limited liability company is NECA USA, llc.

ARTICLE II- ADDRESS

The mailing and street address of the Company's principal office is c/o International Commerce Ltd.,
2315 N.W. 107th Avenue, Box 49, Miami, Florida 33172.

ARTICLE III-DURATION

The period of duration for the Company is perpetual.

ARTICLE IV- REGISTERED AGENT AND OFFICE

The name of the Company's initial registered agent in Florida is Lawrence R. Heller, Esq. The address
of the Company's registered office in Florida is Gilbride, Heller & Brown, P.A., 2 South Biscayne Boulevard,
Suite 1570, Miami, Florida 33131.

ARTICLE V- MANAGEMENT

The Company is to be managed by the members. Each managing member is identified as follows:

Makro USA, Inc., a Florida corporation, whose address is 10855 Northwest 33 Street, Miami,
Florida 33172.

International Commerce, Ltd., a Florida limited partnership, whose address is c/o

International Commerce Ltd., 2315 N.W. 107th Avenue, Box 49, Miami, Florida 33172.

ARTICLE VI- ADMISSION OF NEW MEMBERS

Members of the Company have the right to admit new members. Additional members may be admitted
only on the unanimous written consent of the existing members, and the existing members shall determine
the amount and nature of contributions by new members at the time the new members are admitted.

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CLERK OF DISTRICT COURT
MIAMI, FLORIDA

ARTICLE VII- CONTINUATION OF BUSINESS

The remaining members of the Company have the right to continue the business on the death, retirement, resignation, expulsion, bankruptcy or dissolution of a member or the occurrence of any other event which terminates the continued membership of a member in the Company.

ARTICLE VIII- AMENDMENT

These Articles of Organization may be amended in the manner provided by law.

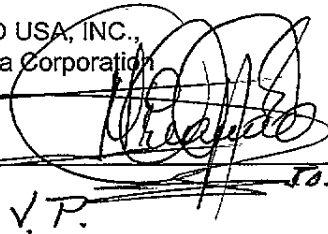
IN WITNESS WHEREOF, the undersigned have duly executed these Articles of Organization on this 17th day of July, 1999 at Miami, Florida.

MAKRO USA, INC.,
a Florida Corporation

By _____

Name:

Title:


JOSE MIRANDA
V.P.

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FILED
STATE OF FLORIDA
DIVISION OF REVENUE

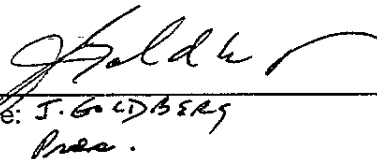
INTERNATIONAL COMMERCE, LTD.,
a Florida limited partnership

By: INTERNATIONAL COMMERCE CORPORATION,
a Florida corporation, as general partner

By _____

Name:

Title:


J. GOLDBERG
Pres.

AFFIDAVIT OF MEMBERSHIP AND CONTRIBUTIONS

WE the undersigned members of NECA USA, llc deposes and says:

1. The above named limited liability company has at least two members.
2. The total amount of cash contributed by the members is \$40,000.00.
3. If any, the agreed value of property other than cash contributed by the members is \$ -0-. A description of the property is attached and made a part of this affidavit.
4. The total amount of cash or property anticipated to be contributed by members is \$3,000,000.00. This total includes amounts from paragraphs 2 and 3 above.

In accordance with Section 608.408(3) of the Florida Statutes, the execution of this affidavit constitutes an affirmation under penalties of perjury that the facts stated here are true.

INTERNATIONAL COMMERCE, LTD.,
a Florida limited partnership

By: INTERNATIONAL COMMERCE CORPORATION,
a Florida corporation, as general partner

By: [Signature]
Name: _____
Title: Pres.

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FILED
STATE OF FLORIDA
CLERK OF THE
SUPREME COURT
JULY 15 1999

STATE OF FLORIDA :

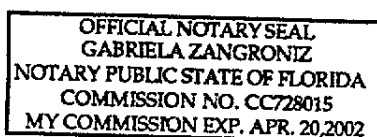
COUNTY OF DADE :

I HEREBY CERTIFY that on this day before me, a Notary Public, duly authorized in the State and County above named to take acknowledgements, personally appeared Jerry Goldbergs, to me known to be the person described in and who executed the foregoing.

WITNESS, my official seal in the County and State aforesaid, this 17th day of July, 1999.

[Signature]
Notary Public State of Florida
at Large

My commission expires:



MAKRO USA, INC.,
a Florida Corporation

By _____
Name:
Title:

Y.P.

STATE OF FLORIDA :

COUNTY OF DADE :

FILED
SECRETARY OF STATE
DIVISION 1
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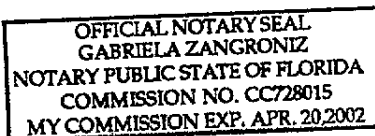
I HEREBY CERTIFY that on this day before me, a Notary Public, duly authorized in the
State and County above named to take acknowledgements, personally appeared
Jose Miranda....., to me known to be the person described in and who executed the
foregoing.

WITNESS, my official seal in the County and State aforesaid, this *17th* day of July, 1999.

Gabriela Zangroniz

Notary Public State of Florida
at Large

My commission expires:



CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of Section 608.415 of the Florida Statutes, the undersigned limited liability company submits the following statement in designating the registered office/registered agent, in the State of Florida:

1. The name of the limited liability company is NECA USA, llc.
2. The name and address of the registered agent and office is:

Lawrence R. Heller, Esq.
Gilbride, Heller & Brown, P.A.
2 South Biscayne Boulevard, Suite 1570
Miami, Florida 33131

Having been named as registered agent and to accept service of process for the above-named limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Dated this 19 day of July, 1999.



LAWRENCE R. HELLER

FILED
JUL 19 1999
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