

Hughes Hubbard & Reed LLP

201 South Biscayne Boulevard
Miami, Florida 33131-4332
Telephone: 305-358-1666
Fax: 305-371-8759

Antonio R. Zamora
of Counsel
Direct Dial: 305-379-5574
E-mail: zamora@hugheshubbard.com

P01000026174

February 16, 2001

VIA FEDERAL EXPRESS

Florida Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399

8000038286
-03/09/01--01102-010
315.00 **78.75

FILED
01 MAR - 9 AM 7:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

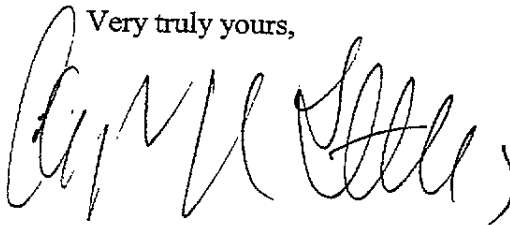
Re: Abca Investments Corp., Elca Investments Corp.,
Jaca Investments Corp. and Roca Investments Corp.

Dear Sir or Madam:

Enclosed are original and a copy of the Articles of Incorporation for the above corporations, along with the filing fees in the amount of \$315.00, representing \$78.75 for each.

If you have any questions, please call me at (305) 379-5574.

Very truly yours,



ARZ/dh
Enc.

F. G. HUBBARD

MAR 1 4 2000

W6-MI010320-01
One Battery Park Plaza
New York, NY
10004-1482
212-837-6000

47, Avenue Georges Mandel
75116 Paris, France
(33) (1) 44-05.80.00

1775 I Street, N.W.
Washington, D.C.
20006-2401
202-721-4600

350 South Grand Avenue
Los Angeles, CA
90071-3442
213-613-2800

**ARTICLES OF INCORPORATION
OF
ROCA INVESTMENTS CORP.**

01 MAR -9 AM 7:42
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a Florida corporation, hereby makes, acknowledges, and files the following Articles of Incorporation.

ARTICLE I -- NAME

The name of the corporation is ROCA INVESTMENTS CORP.

ARTICLE II -- ADDRESS

The mailing address and street address of the principal office of the corporation shall be 201 South Biscayne Boulevard, Suite 2500, Miami, Florida 33131.

ARTICLE III -- DURATION

The corporation shall have perpetual existence.

ARTICLE IV -- PURPOSE

The corporation may engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE V -- CAPITAL STOCK

This corporation is authorized to issue 10,000 Shares of \$1.00 par value common stock.

ARTICLE VI -- INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the initial registered agent of this corporation is as follows:

Antonio R. Zamora, Esq.
201 South Biscayne Boulevard
Suite 2500
Miami, Florida 33131

ARTICLE VII -- INITIAL BOARD OR DIRECTORS

This corporation shall have one (1) Director initially. The number of Directors may be increased or diminished from time to time by the By-Laws but shall never be less than one (1). The name and address of the initial Director of this corporation is as follows:

Jacobo Cababie Daniel
Ave. de las Palmas No. 905
Colonia Lomas de Chapultepec 11000
México D.F., México

ARTICLE VIII -- OFFICERS

The name, address and position of the initial officer of the corporation is set forth below and such person shall hold such office until his successor is elected by the Board of Directors:

Jacobo Cababie Daniel	President and Secretary
Ave. de las Palmas No. 905	
Colonia Lomas de Chapultepec	
11000 México D.F., México	

ARTICLE IX -- BY-LAWS

The By-Laws of this corporation may be adopted, altered, amended or repealed by either the Stockholders or the Board of Directors.

ARTICLE X -- INDEMNIFICATION

The corporation shall indemnify any Officer or Director to the full extent permitted by law.

ARTICLE XI -- PREEMPTIVE RIGHTS

Every Stockholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE XII -- INCORPORATOR


The name and the address of the person signing these Articles is as follows:

Antonio R. Zamora, Esq.
201 South Biscayne Boulevard
Suite 2500
Miami, Florida 33131

ARTICLE XIII - AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation in accordance with the provisions of the Florida General Corporation Act.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation, this 16th day of February, 2001.

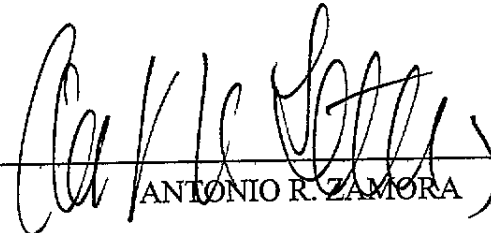


ANTONIO R. ZAMORA

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above stated corporation, at the place designated in Article VI of these Articles of Incorporation, the undersigned corporation hereby agrees to act in this capacity, and further agrees to comply with the provisions of all statutes relative to the proper and complete discharge of its duties.

Dated this 16th day of February, 2001.



ANTONIO R. ZAMORA

FILED
01 MAR -9 AM 9:02
SECRETARY OF STATE
TALLAHASSEE, FLORIDA