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01 NOV -6 PM 2:06
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

DATE: 11-06-01

NAME: FINLAY INTERESTS 23, ~~100~~ (LTD)

TYPE OF FILING: ARTICLES OF ORGANIZATION

COST: CHECK ATTACHED FOR \$148.75

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-11/06/01--01022--009
****148.75 ****148.75

RETURN: CERTIFIED COPY AND GOOD STANDING

ACCOUNT: FCA000000015

BK

AUTHORIZATION: ABBIE/PAUL HODGE

RECEIVED
01 NOV -6 AM 10:35
DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

**CERTIFICATE OF LIMITED PARTNERSHIP
OF
FINLAY INTERESTS 23, LTD.**

Pursuant to the authority of Section 620.108, Florida Statutes, the undersigned, constituting the sole general partner of FINLAY INTERESTS 23, LTD. (the "Partnership"), hereby submits the following in connection with the formation of the Partnership:

1. The name of the Partnership shall be FINLAY INTERESTS 23, LTD. (the "Partnership").

2. The initial business address of the Partnership where records shall be kept shall be 4300 Marsh Landing Boulevard, Suite 101, Jacksonville Beach, Florida 32250.

3. The name and address of the initial registered agent for service of process is B&C Corporate Services of Central Florida, Inc., 390 North Orange Avenue, Suite 1100, Orlando, Florida 32801.

4. The name and initial business address of the General Partner is:

FINLAY INTERESTS GP 23, LLC, a Florida limited liability company
4300 Marsh Landing Boulevard, Suite 101
Jacksonville Beach, Florida 32250

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5. The initial mailing address of the limited partnership is Post Office Box 4961, Orlando, Florida 32801-4961.

6. The latest date upon which the Partnership is to dissolve shall be December 31, 2061.

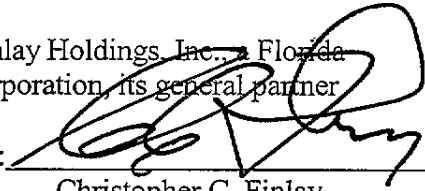
This Certificate has been executed by the undersigned as General Partner as of the 1st day of November, 2001.

GENERAL PARTNER:

FINLAY INTERESTS GP 23, LLC,
a Florida limited liability company

By: Finlay GP Holdings, Ltd., a Florida limited partnership, sole member

By: Finlay Holdings, Inc., a Florida corporation, its general partner

By: 
Christopher C. Finlay
President

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SECRETARY OF STATE

ACKNOWLEDGEMENT OF REGISTERED AGENT

Having been designated as the Registered Agent for FINLAY INTERESTS 23, LTD., the undersigned hereby accepts the designation and agrees to act as the Registered Agent of said limited partnership, and states that it is familiar with and accepts its statutory obligations as such, including those obligations contained in Section 620.192, Florida Statutes.

**B&C CORPORATE SERVICES OF CENTRAL
FLORIDA, INC.,** a Florida corporation

By: _____

Janice C. Myers
Janice C. Myers, Vice President

Dated this 5th day of November, 2001.

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TALLAHASSEE, FLORIDA

AFFIDAVIT OF CAPITAL CONTRIBUTIONS

The undersigned being the sole general partner of FINLAY INTERESTS 23, LTD., and being duly sworn do hereby set forth the following for the purpose of accompanying the filing of the Certificate of Limited Partnership of FINLAY INTERESTS 23, LTD., with the Florida Department of State, as required by Section 620.108, Florida Statutes:

The amount of the capital contributions of the limited partners as of the date hereof is \$50.00 and no further capital contributions from the limited partners are anticipated at this time.

This Affidavit is executed and sworn to by:

GENERAL PARTNER:

FINLAY INTERESTS GP 23, LLC,
a Florida limited liability company

By: Finlay GP Holdings, Ltd., a Florida limited liability partnership, sole member

By: Finlay Holdings, Inc., a Florida corporation, its general partner

By: 
Christopher C. Finlay
President

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TALLAHASSEE, FLORIDA

Dated this 1st day of November, 2001.

STATE OF FLORIDA
COUNTY OF DUVAL

The foregoing instrument was acknowledged before me this 1st day of Nov, 2001, by Christopher C. Finlay, as President of Finlay Holdings, Inc., a Florida corporation, as general partner of Finlay GP Holdings, Ltd., the sole member of Finlay Interests GP 23, LLC. He is personally known to me or has produced _____ as identification and who did/did not take an oath.



NADENE M. SCHNEIDER
Notary Public, State of Florida
My comm. expires March 7, 2005
Comm. No. DD 007166


(Signature of Notary Public)

NADENE M. SCHNEIDER
(Typed name of Notary Public)
Notary Public, State of Florida
Commission No. DD007166
My commission expires: MARCH 7, 2005