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FLORIDA/FOREIGN LIMITED LIABILITY CO.

HUD Twenty-Three Tampa, LLC

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ARTICLES OF ORGANIZATION

of

HUD TWENTY-THREE TAMPA, LLC

A Florida Limited Liability Company

The undersigned authorized representative, on behalf of the members of the within named limited liability company, hereby forms this limited liability company (hereinafter referred to as "this company") under the provisions of the Florida Limited Liability Company Act.

ARTICLE 1**NAME**

The name of this company is HUD TWENTY-THREE TAMPA, LLC

ARTICLE 2**TERM OF EXISTENCE**

The term of existence of this company is perpetual. The date and time at which the existence of this company begins is the date and time of filing of these articles of organization by the Department of State of the State of Florida.

ARTICLE 3**PURPOSE**

Notwithstanding any provision hereof or of any other document governing the formation, management or operation of this company to the contrary, the following shall govern: The nature of the business and of the purposes to be conducted and promoted by this company is to engage solely in the following activities:

- (1) To acquire that certain parcel of real property, together with all improvements located thereon, located at 8030 N. Dale Mabry Highway, Tampa, FL 33614 and commonly known as Hudson Furniture Showroom (the "Property").
- (2) To own, hold, sell, assign, transfer, operate, lease, manage, mortgage, pledge and otherwise deal with the Property.
- (3) To exercise all powers enumerated in the Limited Liability Company Act of Florida incidental, necessary or appropriate to the conduct, promotion or attainment of the business or purposes otherwise set forth herein."

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ARTICLE 4
PRINCIPAL OFFICE

The mailing address and street address of the principal office of this company are:

Mailing address: 3290 West 1st Street
Sanford, FL 32771

Street address: 3290 West 1st Street
Sanford, FL 32771

ARTICLE 5
REGISTERED AGENT; REGISTERED OFFICE

The name and street address of the initial registered agent of this company in the State of Florida are as follows:

Name: Jeffrey P. Brock
Street Address: 444 Seabreeze Blvd., Suite 900
Daytona Beach, Florida 32118

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ARTICLE 6
ADMISSION OF ADDITIONAL MEMBERS

The members of this company are given the right to admit additional members upon the condition that each new member is approved for admission by vote or consent in writing of not fewer than one hundred percent (100%) of the members then existing.

ARTICLE 7
CONTINUATION OF BUSINESS

The remaining members of this company are given 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.

ARTICLE 8
MANAGEMENT

This company is to be managed by one or more members and is, therefore, a member-managed company.

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Any manager of this company may also be a member of this company.

EXECUTION

The undersigned authorized representative on behalf of the members of this limited liability company executes these articles of organization this 15th day of June, 2007.

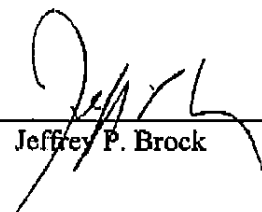


Jeffrey P. Brock, authorized representative

**STATEMENT OF ACCEPTANCE OF
APPOINTMENT AS REGISTERED AGENT**

Having been appointed as registered agent for the above named limited liability company at the street address stated in the foregoing articles of organization, I hereby accept such appointment 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 as provided for in Chapter 608, Fla. Stat.

Dated: June 15, 2007.



Jeffrey P. Brock

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