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LIMITED LIABILITY AMENDMENT

1031 REAL ESTATE EXCHANGE SERVICES, L.C.

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Prepared by:

Ronald S. Urkovich, Esquire

2323 Wooster Lane, Suite 2

Sanibel, FL 33957

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ARTICLES OF AMENDMENT
TO
ARTICLES OF ORGANIZATION
OF

1031 REAL ESTATE EXCHANGE SERVICES, L.C.
A Florida Limited Liability Company

FIRST: The date of filing of the articles of organization was September 1, 1999.

SECOND: The following amendment to the articles of organization was adopted by the limited liability company:

Article I: The name of the L.C. has been changed to: 1031 TAX FREE STRATEGIES, LLC.

May 23, 2003


DAVE OWENS, MANAGING MEMBER

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