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LIMITED LIABILITY AMENDMENT

GULF BREEZE SANDSPUR LIMITED PARTNER, L.L.C.

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**ARTICLES OF AMENDMENT TO ARTICLES OF ORGANIZATION
OF
GULF BREEZE SANDSPUR LIMITED PARTNER, L.L.C.**

The undersigned, as sole Member of Gulf Breeze Sandspur Limited Partner, L.L.C., a Florida limited liability company (the "Company"), desiring to amend the Articles of Organization of the Company pursuant to the terms of Chapter 608, Florida Statutes, the Florida Limited Liability Company Act (the "Act"), states as follows:

1. The current name of the Company is GULF BREEZE SANDSPUR LIMITED PARTNER, L.L.C.
2. The date of the filing of the original Articles of Organization of the Company was February 20, 2003.
3. The Articles of Organization of the Company are amended by deleting Article I entitled "Name" in its entirety and inserting the following section in its place and stead:

ARTICLE I. NAME

The name of the limited liability company is GULF BREEZE APARTMENTS HOLDINGS, L.L.C. (the "Company").

4. This amendment to the Articles of Organization of the Company was approved by the unanimous consent of all of the members.

IN WITNESS WHEREOF, the undersigned has executed this Amendment this 4th day of ~~July~~, 2005.
August

FL TAX HOLDINGS, LTD., a Florida limited partnership, sole member

By: FL Tax Holdings, L.L.C., a Florida limited liability company, its general partner

By: Michael J. Sciarrino, Manager

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