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Jeanne Wall

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ARTICLES OF AMENUMENT TO ARTICLES OF ORGANIZATION OF VALUE INCOME PROPERTIES, LLC (A Florida Limited Liability Company) SECRETARY OF STATE TALLAHASSEE, FLORIDA

Pursuant to Section 608.411, Florida Statutes, VALUE INCOME PROPERTIES, LLC, a Florida limited liability company (the "Company"), hereby adopts the following Articles of Amendment:

FIRST:

The Articles of Organization of the Company were filed on March 1, 2007, and

assigned document number 1.07000023209.

SECOND:

Article I of said Articles of Organization is amended in its entirety to change the name of the Company from "VALUE INCOME PROPERTIES, LLC" to "VP INCOME PROPERTIES, LLC", by deleting the provision of said Article I as the same now exists and by substituting in lieu thereof, the following:

"ARTICLE I - NAME

The name of this limited liability company is: "VP INCOME PROPERTIES, LLC"

THIRD:

All other provisions of the Articles of Organization remain unchanged and in full

force and effect.

FOURTH:

The foregoing amendment was adopted by the sole Member of the Company on

March 2, 2007.

IN WITNESS WHEREOF, VALUE INCOME PROPERTIES, LLC, has caused these Articles of Amendment to Articles of Organization to be executed, this 2day of March, 2007.

MEMBER:

By. Jean A. Wall Ks: Manager

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