



THE UNITED STATES
CORPORATION
COMPANY

L98000001498

ACCOUNT NO. : 072100000032

REFERENCE : 931113 1299A

AUTHORIZATION :

COST LIMIT : \$ PPD

ORDER DATE : August 18, 1998

ORDER TIME : 11:43 AM

ORDER NO. : 931113-010

CUSTOMER NO: 1299A

CUSTOMER: Scott M. Covell, Esq
CLARK PARTINGTON HART LARRY
BOND STACKHOUSE & STONE
Suite 800
125 West Romana Street
Pensacola, FL 32501

FILED STATE
SECRETARY OF CORPORATIONS
DIVISION OF CORPORATIONS
98 AUG 18 PM 4:33

DOMESTIC FILING

NAME: TAX CREDIT SENIOR PROPERTIES,
L.L.C.

FILE SECOND

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****337.50 ****337.50

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Robert Maxwell

EXAMINER'S INITIALS:

8/18/98
BH

**ARTICLES OF ORGANIZATION OF
TAX CREDIT SENIOR PROPERTIES, L.L.C.**

The undersigned, RICHARD H. TOURTELOT, a natural person competent to contract, hereby presents these Articles of Organization for the formation of a limited liability company under the provisions of Chapter 608, Florida Statutes.

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ARTICLE I

The name of the limited liability company is:

TAX CREDIT SENIOR PROPERTIES, L.L.C.

ARTICLE II - PRINCIPAL OFFICE ADDRESS

The mailing address and street address of the principal office of the limited liability company is 1333 LaPaz Street, Pensacola, Florida 32501.

ARTICLE III - PURPOSES AND POWERS

This limited liability company is organized for any legal and lawful purpose for which a limited liability company may be organized and may exercise all powers and rights which a limited liability company may exercise under the Florida Limited Liability Company Act.

ARTICLE IV - TERM OF EXISTENCE

This limited liability company shall have perpetual existence.

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The address of the initial registered office of this limited liability company shall be 1201 Hayes Street, Tallahassee, FL 32301, and the name of the initial registered agent of this limited liability company at that address is Corporation Service Company.

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ARTICLE VI - MANAGEMENT

This limited liability company shall be managed by one member. The name and address of the managing member who shall serve as the initial manager until his successor is elected and qualifies in accordance with the regulations of this limited liability company is as follows:

Richard H. Tourtelot
196 Technology Drive, Suite D
Irvine, CA 92618

ARTICLE VII - CAPITAL CONTRIBUTIONS

Capital contributions totaling One Hundred and No/100 Dollars (\$100.00) shall be contributed to the limited liability company by the initial members as of formation of this limited liability company.

ARTICLE VIII - ADMISSION OF ADDITIONAL MEMBERS

Members owning a majority in interest shall have the right to admit new members. Contributions required of new members shall be determined as of the time of admission to the limited liability company.

ARTICLE IX - MEMBERS RIGHT TO CONTINUE BUSINESS

Upon the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member, or the occurrence of any other event that terminates the continued membership of a member in the limited liability company, the remaining members owning a majority in interest shall have the right to continue the business.

ARTICLE X - RESTRICTION ON MEMBERSHIP

A member's interest in the limited liability company may not

be sold or otherwise transferred except with written consent of the members owning a majority in interest.

ARTICLE XI - COMMENCEMENT OF EXISTENCE

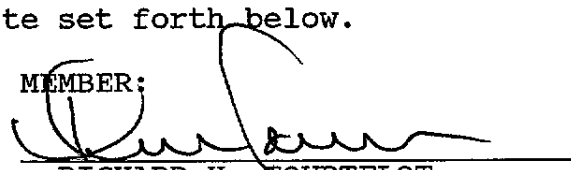
The date for commencement of this limited liability company's existence shall be the date these articles are filed with the Secretary of State.

ARTICLE XII - AMENDMENT

This limited liability company reserves the right to amend these Articles of Organization or any amendment thereto from time to time in accordance with the Florida Limited Liability Company Act.

IN WITNESS WHEREOF, the undersigned member has executed these Articles of Organization on the date set forth below.

MEMBER:


RICHARD H. TOURTELOT

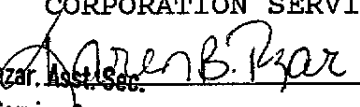
Date: August 14, 1998

REGISTERED AGENT ACCEPTANCE

I do hereby accept the foregoing designation as registered agent of TAX CREDIT SENIOR PROPERTIES, L.L.C. Further, I am familiar with and accept the duties and obligations of such designation.

CORPORATION SERVICE COMPANY

Karen B. Rozar, Asst. Sec.
Corporation Service Company


(Print name)

Date: 8/18, 1998

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STATE OF CALIFORNIA)
COUNTY OF ORANGE)

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AFFIDAVIT

BEFORE ME, the undersigned, personally appeared RICHARD H. TOURTELOT, the managing member of TAX CREDIT SENIOR PROPERTIES, L.L.C., a Florida limited liability company, hereinafter "Company" who upon being duly sworn, certified as follows:

1. The Company has at least one (1) member.
2. The total actual amount of cash contributed by the members as of the date of formation of the Company is One Hundred and No/100 Dollars (\$100.00).
3. No other property has been contributed to the Company as of formation.
4. The members do not anticipate making additional contributions to the Company at this time.
5. The total amount of all contributions referred to herein is One Hundred and No/100 Dollars (\$100.00).

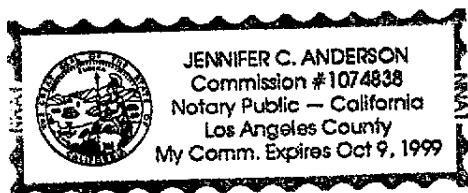
FURTHER AFFIANT SAYETH NOT.

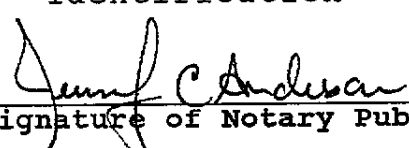
Under penalties of perjury, I declare that I have read the foregoing and that the facts alleged are true to the best of my knowledge and belief.

MANAGING MEMBER:


RICHARD H. TOURTELOT

SWORN TO AND SUBSCRIBED before me this 14 day of August, 1998, by RICHARD H. TOURTELOT, who () is personally known to me, or (X) has produced Florida Drivers Licence as identification, bearing identification number 1634-748-38-3270.




[Signature of Notary Public]

Jennifer C. Anderson
[Print, Type, or Stamp Name of Notary Public]

[NOTARIAL SEAL]

Commission Number: Oct 9, 1999
My Commission Expires: