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## Raymond James Electronic EDGAR Proof

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<b>Job Number:</b>	<b>-NOT DEFINED-</b>
<b>Company Name:</b>	<b>-NOT DEFINED-</b>
<b>Form Type:</b>	<b>8-K</b>
<b>Reporting Period / Event Date:</b>	<b>01-12-2006</b>
<b>Customer Service Representative:</b>	<b>-NOT DEFINED-</b>
<b>Revision Number:</b>	<b>-NOT DEFINED-</b>

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This proof may not fit on letter-sized (8.5 x 11 inch) paper. If copy is cut off, please print to a larger format, e.g., legal-sized (8.5 x 14 inch) paper or oversized (11 x 17 inch) paper.

Accuracy of proof is guaranteed ONLY if printed to a PostScript printer using the correct PostScript driver for that printer make and model.

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(this header is not part of the document)

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## SEC EDGAR Submission Header Summary

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Sub Filer Ccc	nx6ctr*e
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Reporting Period	01-12-2006
Global Enclosed File Count	3
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	jonathan.oorlog@raymondjames.com
	nancy.rice@raymondjames.com
	toni.matthews@raymondjames.com

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### Documents

8-K	gtcf011206.htm
	Gateway Tax Credit Fund LTD
EX-99.1	ex991.htm
	Letter from SMBM to the SEC
8-K	submissionpdf.pdf
	PDF

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### Module and Segment References

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## SEC EDGAR XFDL Submission Header

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**  
**Pursuant to Section 13 and 15(d) of the**  
**Securities Exchange Act of 1934**

**January 12, 2006**  
Date of report (date of earliest event reported)

**GATEWAY TAX CREDIT FUND, LTD.**  
(Exact Name of Registrant as Specified in Its Charter)

**Florida**  
(State or Other Jurisdiction of Incorporation)

**0-17711**  
(Commission File Number)

**59-2852555**  
(IRS Employer Identification No.)

**880 Carillon Parkway St. Petersburg, FL 33716**  
(Address of Principal Executive Offices) (Zip Code)

**(727) 567-4830**  
(Registrant's Telephone Number, Including Area Code)

**Not Applicable**  
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 4.01 Changes in Registrant's Certifying Accountant.

As previously reported in the Form 8-K report dated January 5, 2006, on or about January 3, 2006, Spence, Marston, Bunch, Morris & Co., Certified Public Accountants, ("SMBM") resigned as the independent registered public accounting firm of Gateway Tax Credit Fund, Ltd., (the "Registrant").

On January 11, 2006, the Registrant engaged the firm of Reznick Group, P.C. ("Reznick") as its independent registered public accounting firm. This engagement was authorized by the Registrant's audit committee. From January 1, 2004 to such date of engagement, neither the Registrant nor anyone on behalf of the Registrant consulted with Reznick regarding any matter requiring disclosure under Item 304(a)(2) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

Exhibit No. Description

99.1 Letter dated January 12, 2006, from SMBM to the Securities and Exchange Commission.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

GATEWAY TAX CREDIT FUND, LTD.

(A Florida Limited Partnership)

By: Raymond James Tax Credit Funds, Inc.  
its General Partner

Date: January 12, 2006

By: /s/ Jonathan Oorlog  
Name: Jonathan Oorlog  
Title: Vice President and  
Chief Financial Officer

January 12, 2006

Securities and Exchange Commission  
450 Fifth Street N.W.  
Washington, D.C. 20549

Dear Sirs:

We have been furnished a copy of Item 4 of Form 8-K to be filed by our former client, Gateway Tax Credit Fund, Ltd., for the event that occurred on January 11, 2006. We agree with the statements contained in Item 4 insofar as they relate to our firm.

Very truly yours,

/s/ Spence Marston Bunch Morris & Co.  
Spence, Marston, Bunch, Morris & Co.  
Certified Public Accountants