

ARTICLES OF INCORPORATION

OF

Lyle E. Arrington, P.C.

TO THE HONORABLE JUDGE OF PROBATE OF SHELBY COUNTY, ALABAMA:

The undersigned, acting as incorporators of a corporation under the Code of Alabama and the Alabama Business Corporation Act, adopt the following Articles of Incorporation for such corporation:

FIRST: The name of the corporation is Lyle E. Arrington, P.C.

SECOND: The period of its duration is perpetual.

THIRD: The purpose or purposes for which the corporation is organized are to transact all lawful business for which Corporations may be organized under the Alabama Business Corporation Act, The Professional Corporation Act of 1971 and Section 10-4-380, et seq., Code of Alabama, as amended.

1. To render the practice of public accounting to the public, which shall consist of any and all work or duties within the scope of public accountants, such as making audits or accounts for and of individuals, proprietors, partnerships, government agencies or bodies or any other persons or organization; keeping, examining and inspecting financial books and accounts; devising, installing and giving direction for the management of accounting, financial, checking, correspondence, filing and other office systems, methods and forms; investigating fiduciaries and stewardships; compiling commercial and industrial statistics, inventory, balance sheets, income, profit and loss, and operating statements; examining the accounts and physical and financial condition of any organization and reporting the same to those interested therein; and warranting the accuracy of the work done on

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services performed. This Professional Corporation shall exist and function in compliance with the "Professional Service Corporation Act" and in order to properly prosecute the objects and purposes above set forth, the Corporation shall have full power and authority to purchase, lease and otherwise acquire, hold, mortgage, convey and otherwise dispose of all kinds of property, both real and personal, necessary for the rendering of accounting services.

FOURTH: The Powers of the corporation are as follows:

1. To do any things, conduct any business activities, and have, enjoy and exercise all the rights conferred by the Constitution and Laws of the State of Alabama relating to business corporations, including but not limited to, those powers enumerated in the Alabama Business Corporation Act, or any corresponding provisions of any future Alabama Business Corporation Act
2. To buy, own, exchange, sell, rent, lease, acquire and mortgage any real and personal property necessary and incident to the operation of and carrying on of said business and incident to the operation and carrying on of any other business in which the corporation may be hereinafter engaged.
3. To acquire, by purchase, lease, or otherwise, lands and interests in lands, and to own, hold, improve, develop and manage any real estate so acquired, and to erect, or to cause to be erected, on any lands owned, held or occupied by the corporation, buildings or other structures and to manage, operate, lease, rebuild, enlarge, alter or improve any buildings or other structures, now or hereafter erected on any lands so owned, held, or occupied.
4. To acquire, by purchase, exchange, or otherwise, all or any part of, or any interest in, the properties, assets, business, and good will of any one or more persons, firms, associations or

corporations, heretofore or hereafter engaged in any business for which a corporation may now or hereafter be organized under the Laws of this State.

5. To manage or administer as agents the business or property of any corporation, firm or person carrying on any authorized business. To aid in any manner any corporation, association or trust estate, or any firm or individual, any shares of stock in which or any bonds, notes, securities, evidence of indebtedness, contracts, or obligations of which are held by or for this corporation, directly or indirectly, or in which, or in the welfare of which, this corporation shall have any interest, and to do any acts designed to protect, preserve, improve or enhance the value of any property at any time held or controlled by it or in which it may be at any time interested.

6. To organize or cause to be organized under the laws of any state of the United States, or of the District of Columbia, a corporation or corporations for the purpose of transacting, promoting or carrying on any or all of the objects or purposes for which this corporation is organized, and to dissolve, wind up, liquidate, merge or consolidate any such corporation or corporations or to cause the same to be dissolved, wound up, liquidated, merged or consolidated.

7. To sell, convey, mortgage, pledge, lease, exchange, transfer and otherwise dispose of all or any part of its property and assets; to make contracts and incur liabilities, borrow money at such rates of interest as the corporation may determine, issue its notes, bonds and other obligations and secure any of its obligations by mortgage or pledge of all or any of its property, franchises and income except as restricted by law.

8. To sue, complain and defend in the corporate name.

9. To adopt a corporate seal which may be altered at pleasure, and to use the same by

causing it, or a facsimile thereof, to be impressed or affixed or in any other manner reproduced.

10. To lend money and use its credit to assist corporate employees.

11. To lend money for any corporate purpose, invest and reinvest its funds, and take and hold their payment of funds so loaned or invested.

12. To make donations for the public welfare or for charitable, scientific or educational purposes.

13. To pay pensions and establish pension plans, pension trusts, profit sharing plans, stock bonus plans, stock option plans and other incentive plans for any or all of its Directors, officers and employees.

14. These purposes herein expressed shall be construed as powers as well as objects and purposes and the matters expressed in each clause thereof shall, except as otherwise expressly provided, be in no way limited by references to or inference from the terms of any other clause, but shall be regarded as independent objects, purposes and powers; and the enumeration of specific objects, purposes and powers shall not be construed to limit or restrict in any manner the meaning of general terms of the powers of the corporation now or hereafter conferred by law, nor shall the expression of one thing be deemed to exclude another not expressed, although it be of like nature.

FIFTH: The aggregate number of shares which the corporation shall have authority to issue is One Hundred (100) shares of common stock with a par value of Ten Cents (\$.10) per share.

SIXTH: Provisions for the regulation of the internal affairs of the corporation are:

None.

SEVENTH: The address of the initial register office of the corporation is 275 Village Parkway, Helena, AL 35080, and the name of its initial registered agent at such address is Lyle E. Arrington.

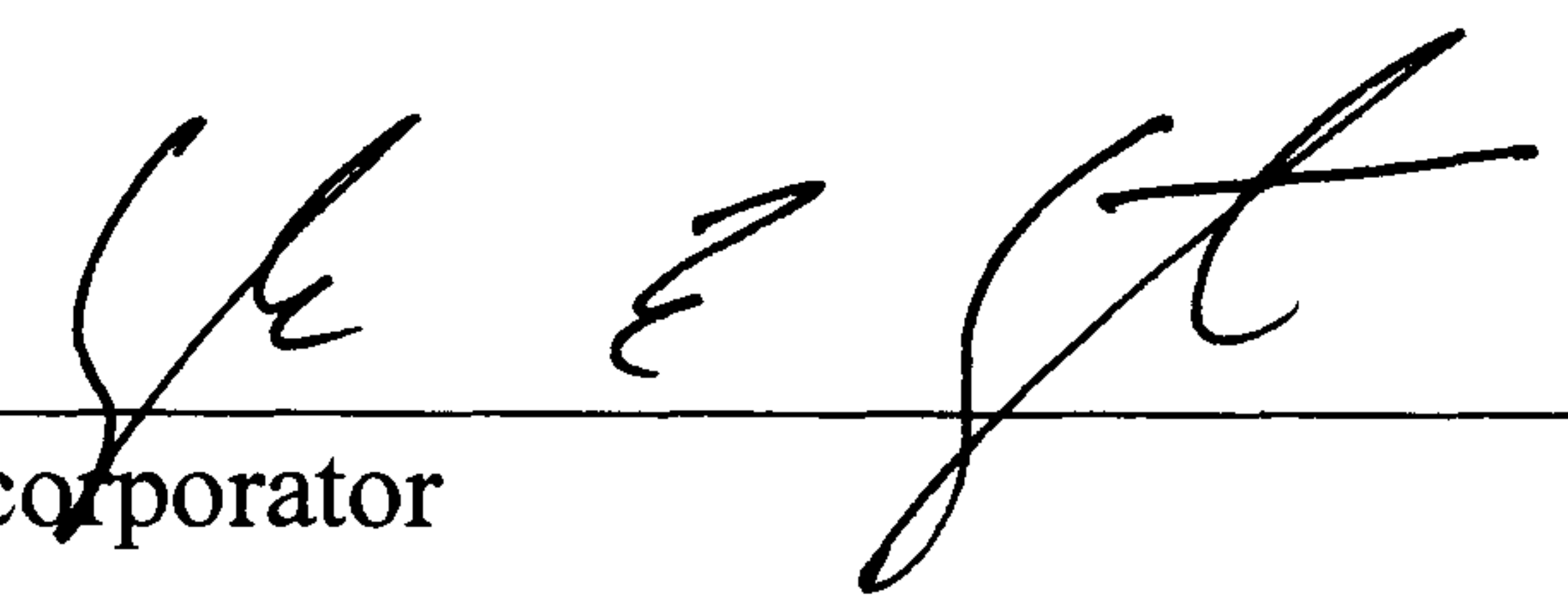
EIGHTH: The number of Directors constituting the initial Board of Directors of the corporation is one, and the name and address of the person who is to serve as Director until the first annual meeting of shareholder or until their successor is elected and shall qualify is:

<u>Name</u>	<u>Address</u>
Lyle E. Arrington	275 Village Parkway Helena, AL 35080

NINTH: The name and address of incorporator is:

<u>Name</u>	<u>Address</u>
Lyle E. Arrington	275 Village Parkway Helena, AL 35080

Dated: March 29, 2005.



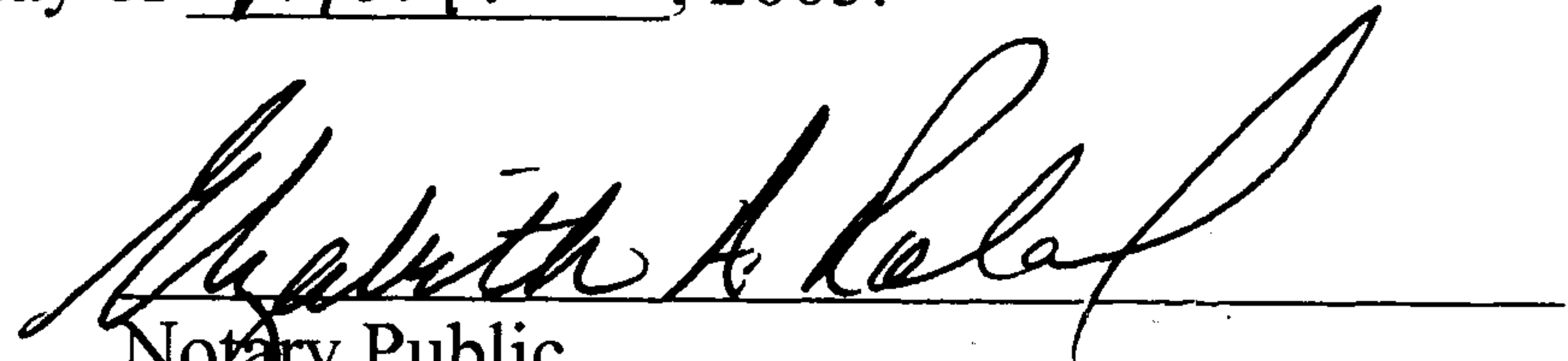
Incorporator

STATE OF ALABAMA)
SHELBY COUNTY)

I, the undersigned, a Notary Public in and for State of Alabama at Large, do hereby certify that the above named incorporator, Lyle E. Arrington, who is known to me, appeared before me on this date, and under oath stated that the matters contained in said Certificate are true and that he executed the same voluntarily.

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Witness my hand and seal this the 29th day of March, 2005.


Notary Public

This Instrument Prepared by:
Elizabeth A. Roland , Attorney
267 Village Parkway
Helena, AL 35080
(205) 620-1278

Nancy L. Worley
Secretary of State

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Shelby Cnty Judge of Probate, AL
04/01/2005 01:16:24PM FILED/CERT

P.O. Box 5616
Montgomery, AL 36103-5616

STATE OF ALABAMA

I, Nancy L. Worley, Secretary of State of the State of Alabama, having custody of the Great and Principal Seal of said State, do hereby certify that pursuant to the provisions of Section 10-2B-4.02, Code of Alabama 1975, and upon an examination of the corporation records on file in this office, the following corporate name is reserved as available:

Lyle E. Arrington, P.C.

This domestic corporation name is proposed to be incorporated in Shelby County and is for the exclusive use of Elizabeth Roland, 267 Village Pkwy, Helena, AL 35080 for a period of one hundred twenty days beginning March 18, 2005 and expiring July 17, 2005.



In Testimony Whereof, I have hereunto set my hand and affixed the Great Seal of the State, at the Capitol, in the City of Montgomery, on this day.

March 18, 2005

Date

Nancy L. Worley

Secretary of State