

1380

ARTICLES OF INCORPORATION
FOR
ACCOUNTING FOR PROFITS, INC.

STATE OF ALABAMA

SHELBY COUNTY

The undersigned, acting as incorporator of a corporation under the Code of Alabama, adopt the following Articles of Incorporation for such corporation:

1. The name of the corporation is Accounting for Profits, Inc.
2. The period of its duration is perpetual.
3. The purpose or purposes for which the corporation is organized is the transaction of any or all lawful business for which corporations may be incorporated under the Alabama Business Corporation Act, specifically but not limited to:

(a) Providing financial services to businesses and individuals in the form of consulting services, computer services, accounting, bookkeeping, taxes, etc.

(b) To make and use a corporate seal and to alter the same at its pleasure.

(c) To acquire, hold, purchase and receive real and personal property in payment of subscriptions of stock or in the payment of stock issued or sold and to buy, sell, lease and convey or otherwise dispose of real estate.

(d) To borrow money, issue notes, bonds or other negotiable paper, mortgage, pledge or otherwise transfer its real and personal property to secure the payment of money

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borrowed for any debt contracted.

(e) To employ such personnel which may be necessary to carry on the business of the corporation.

(f) To acquire by purchase, subscription or otherwise, and to hold for investment or otherwise, and to use, sell, assign, transfer, mortgage, pledge or otherwise deal with or dispose of stocks, bonds or any obligations or securities of any corporation or corporations, including the power and privilege of this corporation to thus deal in the purchase and resale of its own stock.

(g) To purchase or otherwise acquire the whole or any part of property than may be necessary to effect the purposes of said corporation and to pay for same either in cash or shares of stock in said corporation, or part in cash or part in shares.

(h) To make such improvements and repairs on whatsoever real and personal estate may be owned or acquired by said corporation as said corporation may deem necessary or desirable.

(i) To purchase all or portions of existing businesses which may or may not be similar in nature to the primary services provided at any point in time.

(j) To establish associations with other professionals resulting in mutually rewarding relationships.

(h) To have all other powers necessary or incident to the purposes of which this corporation is formed.

4. The location and principal place of business of the corporation shall be 2109 Partridge Berry Road, Hoover, AL 35244, until changed by

action of the corporation as may be required by law.

5. The total amount of authorized capital stock of said corporation shall be divided into 100 shares of a par value of \$1.00 each. One hundred (100) shares or \$100.00 of said amount shall be paid in upon the organization of this corporation.

6. The name and address of the officer or agent authorized and designated to receive the subscription of capital stock is Joanie Gable, 2109 Partridge Berry Road, Hoover, AL 35244 who is also the initial registered agent at said address.

7. The name and address of the incorporator and the number of shares held by her is as follows:

Joanie Gable	
2109 Partridge Berry Road	
Hoover, AL 35244	100 shares

8. The officers and directors chosen for the first year or until their successors are elected and qualified are as follows:

Joanie Gable	Director and President
Joanie Gable	Director and Vice President
Joanie Gable	Director and Secretary/Treasurer

9. The business and affairs of said corporation shall be under the management and control of the Board of Directors. In the event of the death of resignation, remaining directors shall elect a successor by a majority vote. In the event of there only being one director filling all the positions, and upon the death of that individual, the Executor of the estate of the deceased will serve in the vacancy and fulfill the obligations as contained in the Last Will and Testament. All officers and directors shall hold office for the period of one year or until their successors are elected and qualified.

10. (a) The corporation shall have power to indemnify any person

who was or is a party or is threatened to be made a party to any threatened, pending, or completed claim, action, suit or proceeding, whether civil, criminal, administrative or investigative, including appeals (other than an action by or in the right of the corporation) by reason of the fact that he is or was a director, officer, employee or agent of the corporation or is or was serving at the request of the corporation as a director, officer, partner, employee or agent of the corporation, partnership, joint venture, trust or other enterprise against expenses, (including attorney's fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such claim, action, suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in or opposed to the best interest of the corporation and with, respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any claim, action, suit or proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he reasonably believed to be in or not opposed to the best interest of the corporation and with respect to any criminal action or proceeding had reasonable cause to believe that his conduct was unlawful.

(b) The corporation shall have power to indemnify any person who was or is a party or is threatened to be made a party to any threatened pending or contemplated claim, action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that he is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the

corporation as a director, officer, partner, employee or agent of another corporation as a director, officer, partner, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses (including attorney's fees), actually and reasonably incurred by him in connection with the defense of settlement of such action or suit if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interest of the corporation and except that no indemnification shall be made in respect of any claim, issue or matters as to which such person shall have been adjudged to be liable for negligence or misconduct in the performance of his duty to the corporation unless and only to the extent that the Court in which such action or suit was brought shall determine upon application that, despite the adjudication or liability, but in view of all circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which Court shall deem proper.

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(c) To the extent that a director, officer, employee or agent of a corporation has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to in subsections (a) and (b) of this section, or in defense of any claim, issue or matter therein, he shall be indemnified against expenses, (including attorney's fees), actually and reasonable incurred by him in connection therewith, notwithstanding that he has not been successful on any other claim, issue or matter in any such action, suit or proceeding.

(d) Any indemnification under subsections (a) and (b) of this section (unless ordered by a Court) shall be made by the corporation only as authorized in the specific case upon a determination that

indemnification of the director, officer, employee or agent is proper in the circumstances because he has met the applicable standard of conduct set forth in subsections (a) and (b) of this section. Such determination shall be made (1) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to, or who have been wholly successful on the merits or otherwise with respect to, such claim, action, suit or proceeding, or (2) if such quorum is not obtainable, or even if obtainable, a quorum of disinterested directors so directs, by independent legal counsel in a written opinion, or (3) by the shareholders.

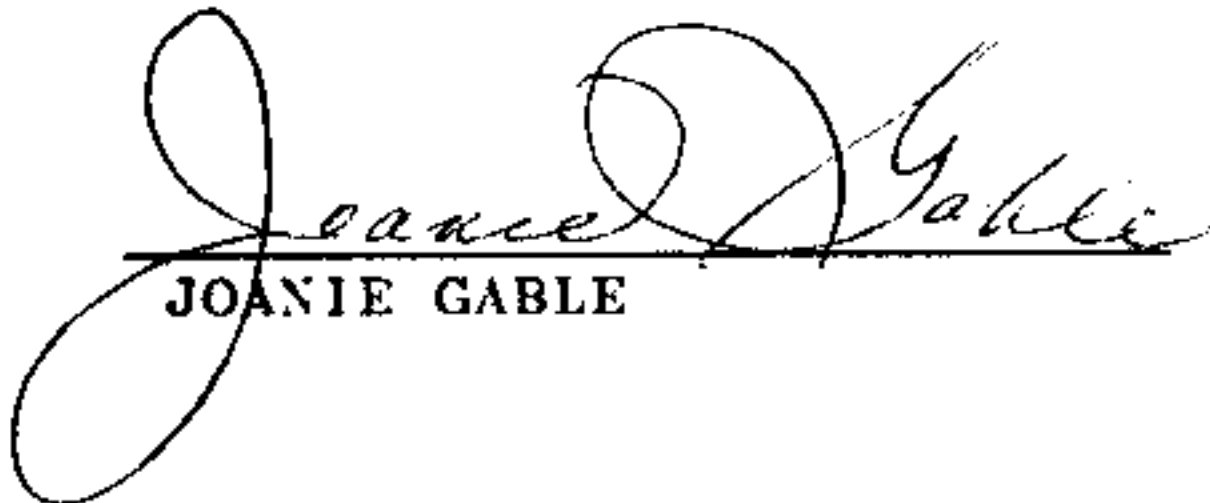
(e) Expenses, (including attorney's fees) incurred in defending a civil or criminal claim, action or proceeding may be paid by the corporation in advance of the final disposition of such claim, action or suit or proceedings as authorized in the manner provided for in subsection (d) of this section under an undertaking by or on behalf of the director, officer, employee or agent to repay such amount of and to the extent that it shall be ultimately determined that he is not entitled to be indemnified by the corporation as authorized in this section.

(f) The indemnification authorized by this section shall not be deemed exclusive of and shall be in addition to any other right (whether created prior or subsequent to the enactment of this section) to which those indemnified may be entitled under any statute, rule of law, provisions, or articles of incorporation, bylaws, agreement, vote of shareholders or disinterested directors, or otherwise, both as to action in his official capacity and as to action in another capacity while holding such office and shall continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to

the benefit of the heirs, executors, and administrators of such person.

(g) The corporation shall have power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him and incurred by him in any such capacity or arising out of his status as such, whether or not the corporation would have the power to indemnify him against such liability under the provisions of this section.

THE PREMISES CONSIDERED, the undersigned prays that your Honor will allow this Certificate of Incorporation to be filed and recorded in the Office of the Judge of Probate of Shelby County, Alabama as provided by law; and that such other and further necessary steps shall be taken as will effectuate the organization of this corporation.

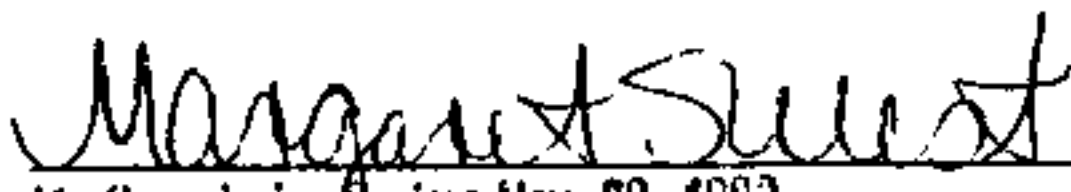

JOANIE GABLE

STATE OF ALABAMA

SHELBY COUNTY

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I, the undersigned, a Notary Public, do hereby certify that on this the 17th day of July, 1990, personally appeared before me, Joanie Gable, who, being by me first duly sworn, declared that she was the incorporator of Accounting for Profits, Inc. and she signed the foregoing documents as the incorporator of the corporation, and that the statements therein contained are true and correct.


My Commission Expires Nov. 23, 1992
NOTARY PUBLIC

CERTIFICATE OF OFFICER DESIGNATED
TO RECEIVE SUBSCRIPTIONS

I, Joanie Gable, the person designated by the incorporator of Accounting for Profits, Inc. to receive subscriptions to the capital stock of said corporation, do hereby certify that I have received subscription as follow:

Joanie Gable

100 shares

That, Joanie Gable, has this date conveyed to said Accounting for Profits, Inc., cash or its equivalent in negotiable instrument in the amount of \$100.00 as payment of the subscription of common capital stock as set out above.

This the 17th day of July, 1990

Joanie Gable
JOANIE GABLE

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STATE OF ALABAMA

SHELBY COUNTY

I, the undersigned authority, a Notary Public State at Large do hereby certify that on the 17th day of July, 1990 came before me the within named Joanie Gable, who being by me first duly sworn, deposes and says that the statements contained in the foregoing certificate of stock subscription are true and correct to the best of her knowledge, information and belief.

Margaret Suest
NOTARY PUBLIC STATE AT LARGE

My Commission Expires Nov. 20, 1991

SUBSCRIPTION FOR STOCK

HOOVER, ALABAMA

July 17, 1990

I, the undersigned, do hereby subscribe for the number of shares of common capital stock of Accounting for Profits, Inc. set opposite my name and agree to pay therfore upon the call of the person designated to receive subscription at the rate of \$1.00 per share.

Joanie Gable 100 shares
JOANIE GABLE

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OFFICE OF THE SECRETARY OF STATE

State of Alabama

PERRY A. HAND

SECRETARY OF STATE

NAME RESERVATION CERTIFICATE

FOR

Accounting For Profits, Inc.

I, Perry A. Hand, 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 10-2A-26, Code of Alabama 1975, based upon an examination of the corporation records on file in this office, the corporate name "Accounting For Profits, Inc." is reserved as available.

This domestic corporation name is proposed to be incorporated in Shelby County and is for the exclusive use of Joanie Gable, 2109 Partridge Berry Rd., Birmingham, AL 35244 for a period of one hundred twenty days beginning April 20, 1990 and expiring August 19, 1990.



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 April 20, 1990.

Perry A. Hand
Secretary of State

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State of Alabama

SHELBY

County

CERTIFICATE OF INCORPORATION OF

ACCOUNTING FOR PROFITS, INC.

The undersigned, as Judge of Probate of SHELBY County, State of Alabama, hereby certifies that duplicate originals of Articles of Incorporation for the incorporation of ACCOUNTING FOR PROFITS, INC., duly signed pursuant to the provisions of the Alabama Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY the undersigned, as such Judge of Probate, and by virtue of the authority vested in him by law, hereby issues this Certificate of Incorporation of ACCOUNTING FOR PROFITS, INC., and attaches hereto a duplicate original of the Articles of Incorporation.

GIVEN Under My Hand and Official Seal on this the 23RD day of JULY, 19 90.

STATE OF ALA. SHELBY CO.
I CERTIFY THIS
INSTRUMENT WAS FILED

90 JUL 23 PM 1:34

Thomas A. Snowden Jr.

Judge of Probate