

ARTICLES OF INCORPORATION
OF

CHITWOOD - DRISKELL, P.C.

The undersigned, acting as Incorporators of a corporation under the Alabama Business Corporation Act of 1995 (Title 10-2B) and the Alabama Professional Corporation Act (Title 10-4-380), adopts the following Articles of Incorporation for such corporation:

1. NAME and ADDRESS: The name and address of the corporation is:

Chitwood - Driskell, P.C.
31 Inverness Center Parkway
Suite 320
Birmingham, Alabama 35242

2. PERIOD OF DURATION: The period of duration is perpetual.

3. PURPOSES: The purpose or purposes for which the corporation is organized is the transaction of any and all lawful business for which corporations may be organized under the Alabama Business Corporation Act with an emphasis on the practice of accounting.

In furtherance, but not in limitation of the aforesaid purposes of this corporation and without limitation of the powers conferred by statute or general rules of law, this corporation shall have the following powers in addition to others now and hereafter conferred by:

To apply for, purchase, or acquire by assignment, transfer or otherwise, and hold, mortgage or otherwise pledge, and to sell exchange, transfer, deal in, and in any manner dispose of, and to exercise, carry out and put to use any license, power, authority, concession, franchise, letters patent formulae, know-how, methods, copyrights, trademarks, tradenames, or any other right or privilege, and to grant licenses or right in any of the foregoing and to make or grant any of the foregoing which any corporation can make or grant.

4. AUTHORIZED SHARES: The aggregate number of shares which the corporation shall have authority to issue shall be 1,000, said shares to have the par value of \$1.00 per share.

5. REGISTERED OFFICE/INITIAL REGISTERED AGENT: The location and mailing address of the corporation's registered office, and the name of its initial registered agent at such address is:

James E. Driskell, CPA

31 Inverness Center Parkway
Suite 320
Birmingham, Alabama 35242

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09:22 AM CERTIFIED
SHELBY COUNTY JUDGE OF PROBATE
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Inst # 1995-00880

6. INITIAL BOARD OF DIRECTORS: The initial board of directors shall consist of two (2), and the name and address of each person who is to serve as director until the first annual meeting of shareholders or until his successor is elected and shall qualify are:

Patrick R. Chitwood	190 Miller Circle Pelham, Alabama 35124
James E. Driskell	113 Forest Ridge Road Maylene, Alabama 35114

7. INITIAL OFFICERS: The initial officers of the corporation shall be:

President -	Patrick R. Chitwood	190 Miller Circle Pelham, Alabama 35124
Secretary/Treasurer -	James E. Driskell	113 Forest Ridge Road Maylene, Alabama 35114

8. INCORPORATORS: The names and addresses of each incorporator are:

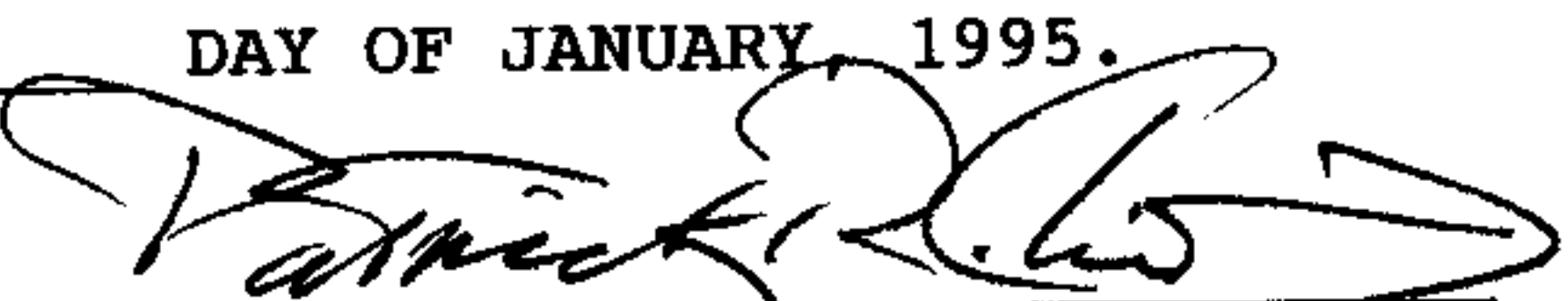
Patrick R. Chitwood	190 Miller Circle Pelham, Alabama 35124
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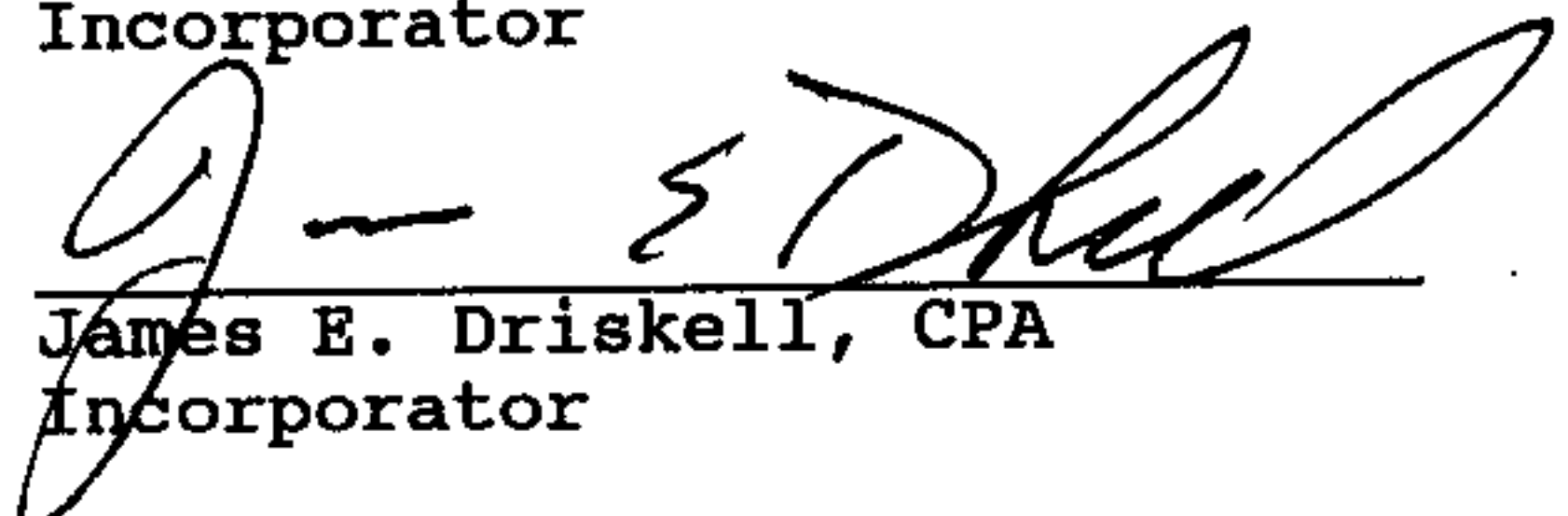
9. RESTRICTIONS ON TRANSFER OF STOCK: The transfer of shares of stock in the corporation shall be restricted to: The first offer of sale of any corporate stock must first be made to a person presently owning shares in the corporation, or to the corporation, prior to being made to an outsider.

9. LIMITATION ON NUMBER OF SHAREHOLDERS: All of the corporation's issued shares of all classes, exclusive of treasury shares, shall be held of record by not more than thirty (30) persons. For purposes of determining the number of holders of record of the stock of this corporation, stock which is held in joint or common tenancy or by the entirety shall be treated as held by one shareholder.

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EXECUTED ON THIS THE 10th DAY OF JANUARY, 1995.


Patrick R. Chitwood, Ph.D., CPA
Incorporator


James E. Driskell, CPA
Incorporator

STATE OF ALABAMA

I, Jim Bennett, 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, and upon an examination of the corporation records on file in this office, the following corporate name is reserved as available:

Chitwood-Driskell, P.C.

This domestic corporation name is proposed to be incorporated in Shelby County and is for the exclusive use of James E Driskell, 31 Inverness Center Pkwy Ste 310, Birmingham, AL 35242 for a period of one hundred twenty days beginning December 29, 1994 and expiring April 29, 1995.



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.

December 29, 1994

Date


Jim Bennett

Secretary of State

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