

**Articles of Organization
of
Shelby Accounting and Tax Service, LLC**

The undersigned natural persons, of the age of eighteen years or more, acting as organizers of a limited liability company under the State of Alabama Limited Liability Company Act, adopt the following Articles of Organization for such limited liability company.

Article 1. Name of Limited Liability Company. The name of this limited liability company is Shelby Accounting and Tax Service, LLC.

Article 2. Registered Office and Registered Agent. The initial registered office of this limited liability company and the name of its initial registered agent at this address are:

Rhonda P. McCormac, Agent
145 Hackberry Circle
Chelsea, Alabama 35043

Article 3. Statement of Purposes. The purposes for which this limited liability company is organized are:

To provide accounting and tax services and to engage in any other lawful business for which limited liability companies may be organized in this state.

Article 4. Management and Names and Addresses of Initial Members. The management of this limited liability company is reserved to the members. The names and addresses of its initial members are:

Clarence O. Payne
P.O. Box 257
Childersburg, Alabama 35044

Laura A. Payne
P.O. Box 257
Childersburg, Alabama 35044

Rhonda P. McCormac
145 Hackberry Circle
Chelsea, Alabama 35043

Michael N. Payne
P.O. Box 130070
Birmingham, Alabama 35213

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Article 5. Principal Place of Business of the Limited Liability Company. The principal place of business of the limited liability company shall be:

145 Hackberry Circle
Chelsea, Alabama 35043

Article 6. Period of Duration of the Limited Liability Company. The period of duration of the limited liability company shall be:

From the date these Articles of Organization are filed through December 31, 2099.

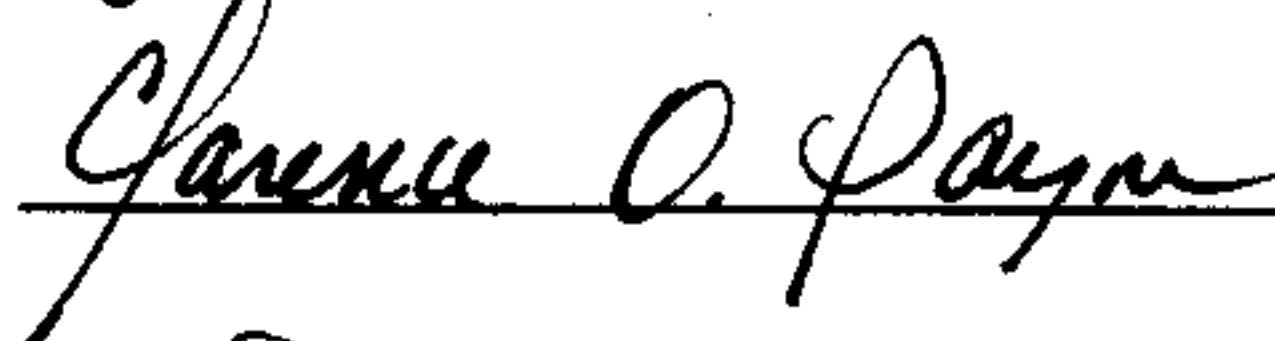
Article 7. Summary of Rights to Admit New Members. The existing members of this LLC must approve the admission of new members by a unanimous vote. Upon such approval, new members shall be accorded all rights associated with membership in this LLC.

Article 8. Rights to Continue LLC. The unanimous approval of the remaining members is required to continue the business of the LLC 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 this limited liability company.

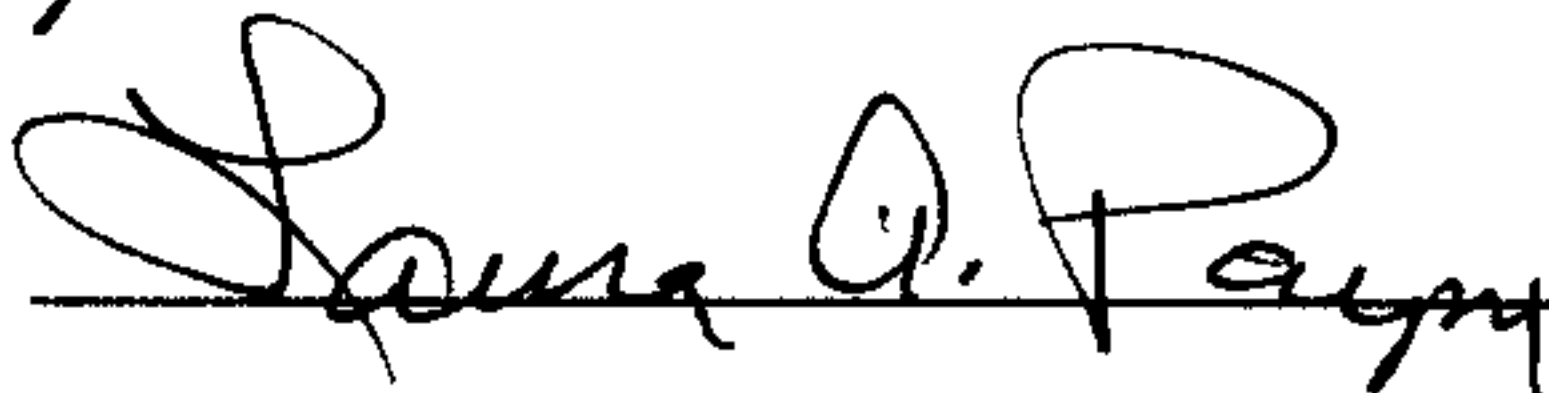
In Witness Whereof, the undersigned organizers of this limited liability company have signed these Articles of Organization on the date indicated.

Date: February 26, 2001

Signatures:



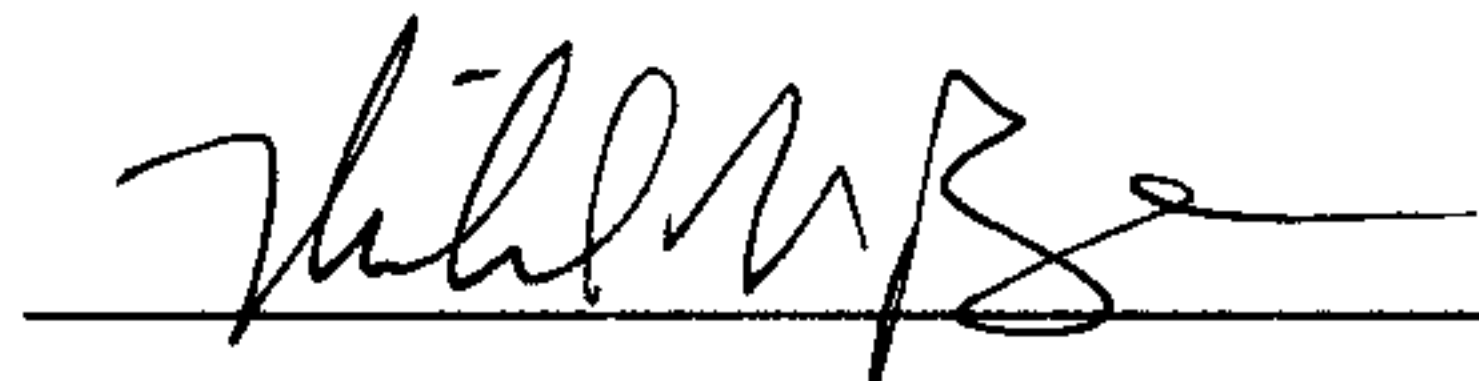
Organizer
Clarence O. Payne



Organizer
Laura A. Payne



Organizer
Rhonda P. McCormac



Organizer
Michael N. Payne

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