

STATE OF ALABAMA

**FOR-PROFIT CORPORATION
ARTICLES OF DISSOLUTION**


INSTRUCTIONS:

STEP 1: FILE ORIGINAL AND TWO COPIES WITH THE JUDGE OF PROBATE IN THE COUNTY WHERE THE ORIGINAL ARTICLES OF INCORPORATION ARE FILED. THE JUDGE OF PROBATE'S FILING FEE IS \$10 AND THE SECRETARY OF STATE'S FILING FEE IS \$20.

PURSUANT TO THE PROVISIONS OF THE ALABAMA BUSINESS CORPORATION ACT, THE UNDERSIGNED FOR-PROFIT CORPORATION SUBMITS THE FOLLOWING ARTICLES OF DISSOLUTION.

- Article I* The name of the corporation.
Accounting Plus, Inc.
- Article II* The dissolution was authorized on December 31, 2002.
- Article III* The total number of shareholder votes entitled to be cast is
One. The number of shareholders voting for the dissolution was
One and the number of shareholders voting against the
dissolution was None.
- Article IV* If voting by groups, the information required by *III* above must be
separately provided for each group entitled to vote.
- Article V* If the dissolution was approved by written consent of all
shareholders, a statement to that effect may be substituted for
requirements *III* & *IV* above when a copy of such signed
consent is attached.

Date: 12/31/2002

Cris A. Nelson, President
Type or Print Corporate Officer's Name and Title

Signature of Officer

INTENT TO DISSOLVE

1. The name of the corporation is Accounting Plus, Inc.
2. The names and address of the officers and directors are:

Cris A. Nelson, President and Chairman of the Board
1622 Keeneland Drive
Helena, AL 35080
3. A consent of all shareholders authorizing corporate dissolution is attached hereto as Exhibit A.


WITNESS my hand and the seal of the corporation as of this 31st day of December, 2002.

Cris A. Nelson, President
Cris A. Nelson, President

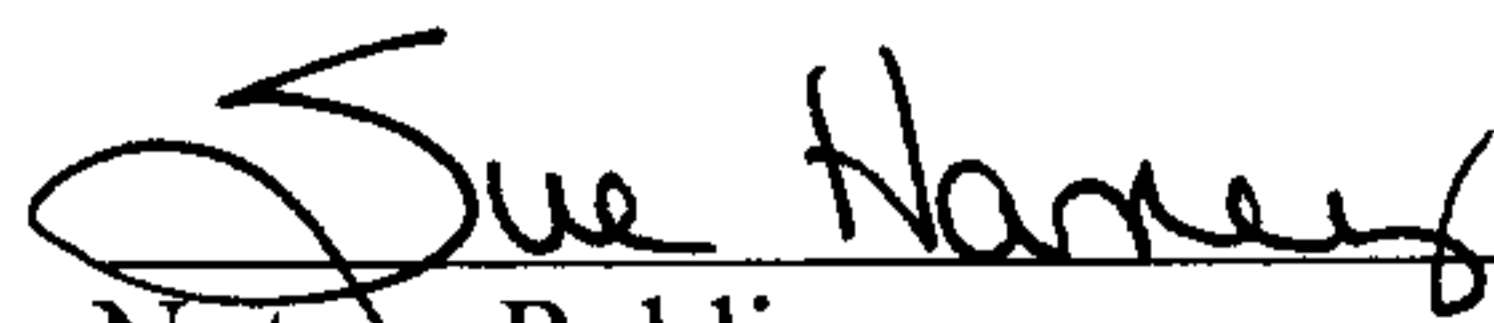
Attest: 
Secretary

STATE OF ALABAMA)
COUNTY OF SHELBY)

Before me, the undersigned, a Notary Public, in said County and said State, personally appeared Cris A. Nelson, president and CEO of Accounting Plus, Inc., who being known to me, and by me duly sworn, deposes and says that the matters and things set forth in the foregoing Intent to Dissolve are true and correct.


Cris A. Nelson

Sworn to and subscribed before me on this the 31st day of December, 2002.


Notary Public
my commission expires 3-15-04


RESOLUTION OF THE BOARD OF DIRECTORS

A meeting of the Board of Directors was convened for Accounting Plus, Inc., an Alabama Corporation, and a resolution pursuant to Section 10-2A-182, Code of Alabama, 1975 was adopted providing as follows:


Be it resolved that Accounting Plus, Inc., a corporation, shall be dissolved and the question of dissolution shall be submitted to a vote at a special meeting of the shareholders for which written notice shall be given, said meeting shall be conducted on the 31st day December, 2002 at which time the purpose of the meeting shall be to consider the advisability of dissolution of the corporation.

There being no further or other business the meeting of the Board of Directors adjourned.

Dated: December 31, 2002


Secretary of the meeting

Approved:



Chairman of the Board of Directors

**MINUTES OF SPECIAL STOCKHOLDERS MEETING
FOR THE PURPOSE OF DISCUSSING DISSOLUTION OF
ACCOUNTING PLUS, INC., AN ALABAMA CORPORATION**

A meeting of the stockholders of Accounting Plus, Inc. , an Alabama Corporation, was conducted on the 31st day of December, 2002, pursuant to a notice of said meeting in writing, delivered to all stockholders, at which meeting each stockholder entitled to vote was presented by the Board of Directors a suggestion that the corporation be dissolved. Each stockholder entitled to vote voted and the votes having been counted a resolution set forth herein was adopted as follows:

BE IT RESOLVED that an Intent to Dissolve the corporation shall be filed by the President of the corporation in the form attached to this resolution.

WITNESS my hand and the seal of the corporation this the 31st day of December, 2002.


Cris A. Nelson, President



Attest: 
Secretary of the meeting

EXHIBIT "A"

CONSENT OF ALL STOCKHOLDERS TO DISSOLUTION OF
ACCOUNTING PLUS, INC. AN ALABAMA CORPORATION

Come Cris A. Nelson as of the date set forth herein and declares that he is the sole stockholder of Accounting Plus, Inc., an Alabama Corporation and as such consents to the filing of an Intent to Dissolve said corporation in the Office of the Probate Judge of Shelby County, Alabama.

WITNESS our hands and seals this 31st day of December, 2002.



Cris A. Nelson