


This instrument prepared by:

Gilbert M. Sullivan, Jr., Esq.
Gilbert M. Sullivan, Jr. PC
2100-C Rocky Ridge Road
Birmingham, Alabama 35216


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Shelby Cnty Judge of Probate, AL
04/02/2007 02:51:55PM FILED/CERT

STATE OF ALABAMA

SHELBY COUNTY

ARTICLES OF INCORPORATION
(A Professional Corporation)

OF

MACY JOHNSON CPA, P.C.

The shareholder, whom is duly licensed to practice public accounting in the State of Alabama desiring to form a professional corporation in accordance with the Alabama Business Corporation Act and the Revised Alabama Professional Corporation Act adopts the following Articles of Incorporation.

ARTICLE I

NAME OF CORPORATION

The name of the Professional Corporation shall be:

MACY JOHNSON CPA, P.C.

ARTICLE II

PERIOD OF DURATION

The period of duration of the Corporation shall be unlimited and perpetual.

ARTICLE III

PURPOSE

The purpose for which the Corporation is organized shall be to engage in and carry on all branches of the practice of public accounting within the State of Alabama and to do those things that are necessary or proper in connection with that practice, including, but not limited to the following:

(a) To purchase, lease, or otherwise acquire, to own, hold and operate and to sell, mortgage, pledge, lease, employ or otherwise dispose of, encumber, or invest in such real estate, mortgages, stocks, bonds and all types of personal property, tangible or intangible, as may be reasonably required in the conduct of its professional business and in connection with any other proper business activity in which the corporation may engage.

(b) To enter into and make all necessary contracts for the conduct of its professional business with any person, partnership, association, corporation, or other entity, and to perform, carry out, cancel, rescind those contracts.

(c) To borrow or raise money reasonably required in the conduct of its professional business in connection with any proper business activity in which the Corporation may be engaged; and to execute and deliver any instruments that may be necessary to evidence the borrowing.

(d) To form and become a participant in any partnership, limited partnership, or joint venture with any other individuals, firms, or corporations or entities, and to become a shareholder in any corporation for profit, and to become a member of any association, non-profit corporation, or other entity.

(e) To carry on any other business in connection with and incidental to any of the foregoing businesses, transactions, and dealings; and to do any other act legal under the laws of the State of Alabama with all the powers conferred on corporations by the laws of the State of Alabama.

(f) To restrict the manner in which the persons to whom its capital stock shall be issued or transferred and to enact to carry these restrictions into effect.

(g) To do everything necessary, proper, advisable or convenient for the accomplishment of the corporate purpose or the attainment of any of the objectives or the furtherance of any of the powers set forth in these articles of incorporation, incidental to, pertaining to, or growing out of its professional business or otherwise, and at all times to comply with the provisions of the Revised Alabama Professional Corporation Act as currently enacted and as may be hereafter amended or superseded by any other statute.

The foregoing clauses, and each phrase thereof, shall be construed as objects and purposes of the Corporation, as well as powers, and provisions for the regulation of the business and the conduct of the affairs of the Corporation, all in addition to those powers specifically conferred upon the corporation by law, and it is

hereby expressly provided that the foregoing specific enumeration of objects and purposes shall not be held to limit or restrict in any manner the powers of the Corporation otherwise granted by law.

ARTICLE IV

PROFESSIONAL SERVICES

The professional services of the Corporation shall be rendered only through officers, employees and agents who are duly licensed or are otherwise legally authorized to practice public accounting within the State of Alabama. Professional services shall be rendered in each case by the officer, employee or agent designated solely by this Corporation, acting through its duly elected officers, and no officer, employee, or agent shall enter into any contract, written or verbal, for professional services with any client wherein the right to select a person by which the services shall be rendered is delegated to the client. This provision shall not be applicable to the extent it is in conflict with the law or the professional rules of the practice of public accounting.

ARTICLE V

LOCATION OF INITIAL REGISTERED OFFICE AND INITIAL REGISTERED AGENT

The location and mailing address of the initial registered office of the Corporation in the State of Alabama shall be 5436 Hickory Ridge Drive, Birmingham, Alabama 35242 and the Corporation's initial registered agent at such address shall be Mary Macy Johnson.

ARTICLE VI

SHARE STRUCTURE

Number and Type

The maximum number of shares that the Corporation is authorized to have outstanding is 1000 shares.

Restrictions on Issuance and Transfer

No share of stock of this Corporation shall be issued or transferred to any person who is not an individual duly licensed to practice public accounting in the State of Alabama.

Dividends

The Board of Directors is hereby authorized to fix and determine whether any, and if any, what part of the surplus, however creating or arising, shall be used, declared in dividends, or paid to shareholders, and without action by the shareholders, to use the surplus, or any part thereof, as is permitted by corporate law, for the purchase or acquisition of shares, voting trusts certificates for shares, bonds, debentures, notes, script, warrants, obligations, evidences of indebtedness or other securities of the Corporation.

Shareholders Acts

To the extent permissible under the laws of the State of Alabama, consent by vote or otherwise of the holders of shares (of any class entitled to vote) entitling them to exercise the majority of the voting power of the Corporation shall be sufficient to sustain any action to be taken by the shareholders of the Corporation, and in cases where any class shall be required by the laws of the State of Alabama to consent separately as a class, consent by vote or otherwise of the holders of the majority of the shares of that class shall be sufficient to sustain any action to be taken by the shareholders of that class.

ARTICLE VII

STATED CAPITAL

The aggregate number of shares of capital stock which the Corporation shall be authorized to issue shall be 1000 shares of common stock of the par value of \$1.00 per share, and initially will have outstanding 100 shares of common stock of the par value of \$1.00 per share, being a total authorized capital of \$100 all of the same class. The amount of stated capital with which the Corporation shall begin business is \$100.

ARTICLE VIII

BOARD OF DIRECTORS

The number of directors constituting the initial Board of Directors of the corporation is One (1), and the name and address of the person who is to serve as director until the first annual meeting of shareholders or until their successors are elected and shall qualify are as follows:

NAME

ADDRESS

Mary Macy Johnson

5436 Hickory Ridge Drive
Birmingham, Alabama 35242

ARTICLE IX

INCORPORATOR

The name and address of the incorporator is as follows:

Gilbert M. Sullivan, Jr.
2100-C Rocky Ridge Road
Birmingham, AL 35216

ARTICLE X

AMENDMENT OF ARTICLES

The Corporation reserves the right to at any time and from time to time, to amend these Articles of Incorporation in the manner now and hereafter permitted by statute.

ARTICLE XI

INTERESTED DIRECTORS AND OFFICERS

A director or officer of the Corporation shall not be disqualified by office from dealing or contracting with the Corporation as a vendor, purchaser, employee, agent, or otherwise. No act of the Corporation shall be

void or voidable or in any way effected by reason of the fact that any director or officer of this Corporation is also a member of a firm; an officer, director, shareholder, or trustee of a corporation; a trustee or beneficiary of a trust; or otherwise connected with any other enterprise that is in any way interested in the act. No director or officer shall be accountable or responsible to the Corporation for or in respect to any act of the Corporation or for any gains or profits directly or indirectly realized by reason of the fact that the director or officer or any firm for which he is a member; any corporation of which he or she is an officer, shareholder, director, or trustee; any trust of which he or she is a trustee or beneficiary; or other entity with which he or she is connected is interested in the act. The fact that the director or officer or that firm, corporation, trust or entity is interested shall be disclosed or shall have been known to the Board of Directors or the members of the Board present at any meeting of the Board of Directors at which action on the transaction is taken. Any interested director may be counted on in determining the existence of a quorum at any meeting of the Board of Directors that authorizes or takes actions in respect to any such transaction; and any interested director may vote to authorize, ratify or approve the transaction. Any officers of the Corporation may take any action within the scope of his or her authority, respecting any outcome with like force and effect as if he or she or any other entity with which he or she is connected, who are not interested in the act. Without limiting or qualifying the foregoing, if any judicial or other inquiry, suit, cause, or proceeding, the question of whether a director or officer of the Corporation has acted in good faith is material, and notwithstanding any statute or rule of law or of equity to the contrary (if there is any) his or her good faith shall be presumed, in the absence of clear and convincing evidence and proof to the contrary.

ARTICLE XII

INDEMNIFICATION

Right to Indemnification

The Corporation shall indemnify each of its officers and directors, his or her heirs and legal representatives against all expenses, judgments, decrees, fines, penalties, or other and amounts paid in

satisfaction of, in settlement of, or in connection with the defense of any pending or threatened action, suit, or proceeding, civil or criminal to which he or she is or may be made a party by reason of having been a director and officer of the Corporation. Without limitation, the term "expenses" shall include all counsel fees, expert witness fees, court costs, and any other costs of a similar nature. The Corporation shall not, however, indemnify any officer or director until a majority of the Board of Directors has determined, by majority vote at a meeting or by written instrument signed by the majority of all its directors, that the officer or director (a) was not grossly negligent in his or her duty to the Corporation, nor guilty of intentional misconduct in their performance of their duties to the Corporation; (b) acted in good faith in what he or she reasonably believed to be in the best interest of the Corporation; and (c) in any manner subject to criminal action, suit or proceeding, had no reasonable cause to believe that the conduct was unlawful.

In making this determination, all the directors, including any director who is a party to or threatened with the action, suit, or proceeding, shall be entitled to vote at a meeting and to sign the written instrument and thereby be counted for all purposes in determining the majority of the Board of Directors.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation for and at the request of the shareholders of the Corporation on this 2nd day of April, 2007.



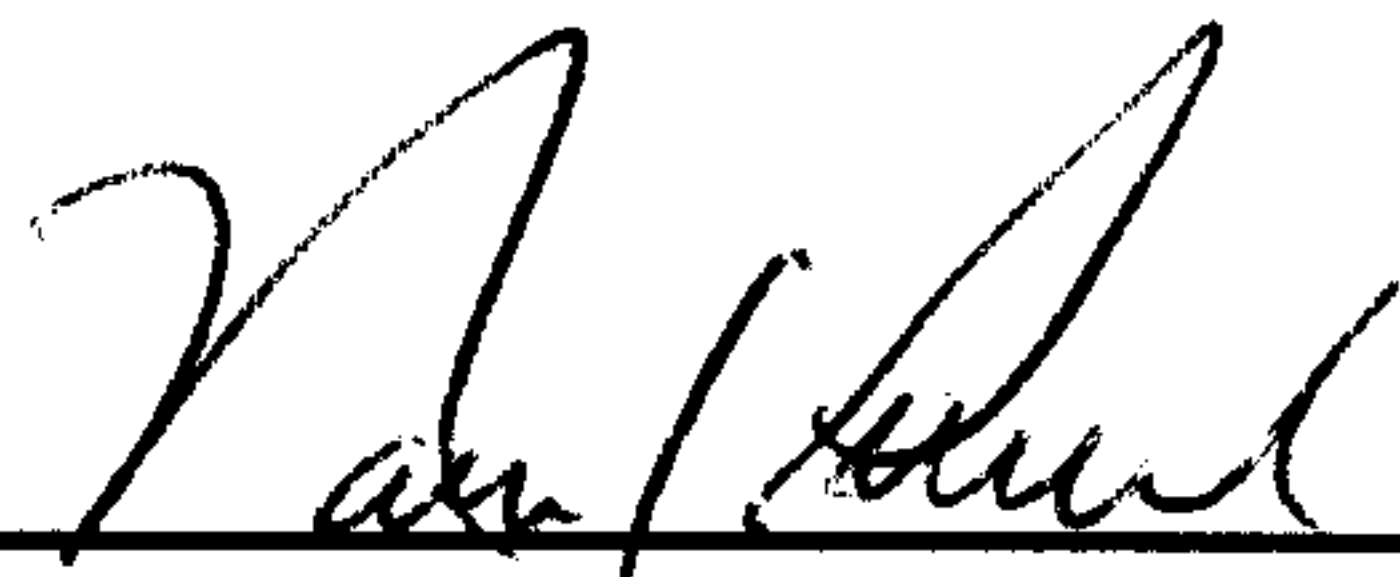
Gilbert M. Sullivan, Jr.
Incorporator

STATE OF ALABAMA)
JEFFERSON COUNTY)

I, the undersigned Notary Public for the State of Alabama, County of Jefferson, hereby certify that **Gilbert M. Sullivan, Jr.** whose name is signed to the foregoing Articles of Incorporation, and who is known to me, acknowledged before me on this day, that, being informed of the contents of such instrument, he executed the same voluntarily on the day the same bears date.

GIVEN under my hand and seal of office the day and year aforesaid.

(SEAL)



NOTARY PUBLIC



My Commission Expires:

NOTARY PUBLIC STATE OF ALABAMA AT LARGE
COMMISSION EXPIRES: Nov 5, 2007
THRU NOTARY PUBLIC UNDERWRITERS

Beth Chapman
Secretary of State

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

STATE OF ALABAMA

I, Beth Chapman, 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:

Macy Johnson CPA, P.C.

This domestic corporation name is proposed to be incorporated in Shelby County and is for the exclusive use of Gilbert Sullivan, PO Box 361742, Birmingham, AL 35236-1742 for a period of one hundred twenty days beginning March 27, 2007 and expiring July 26, 2007.



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 27, 2007

Date

Beth Chapman

Beth Chapman
Secretary of State