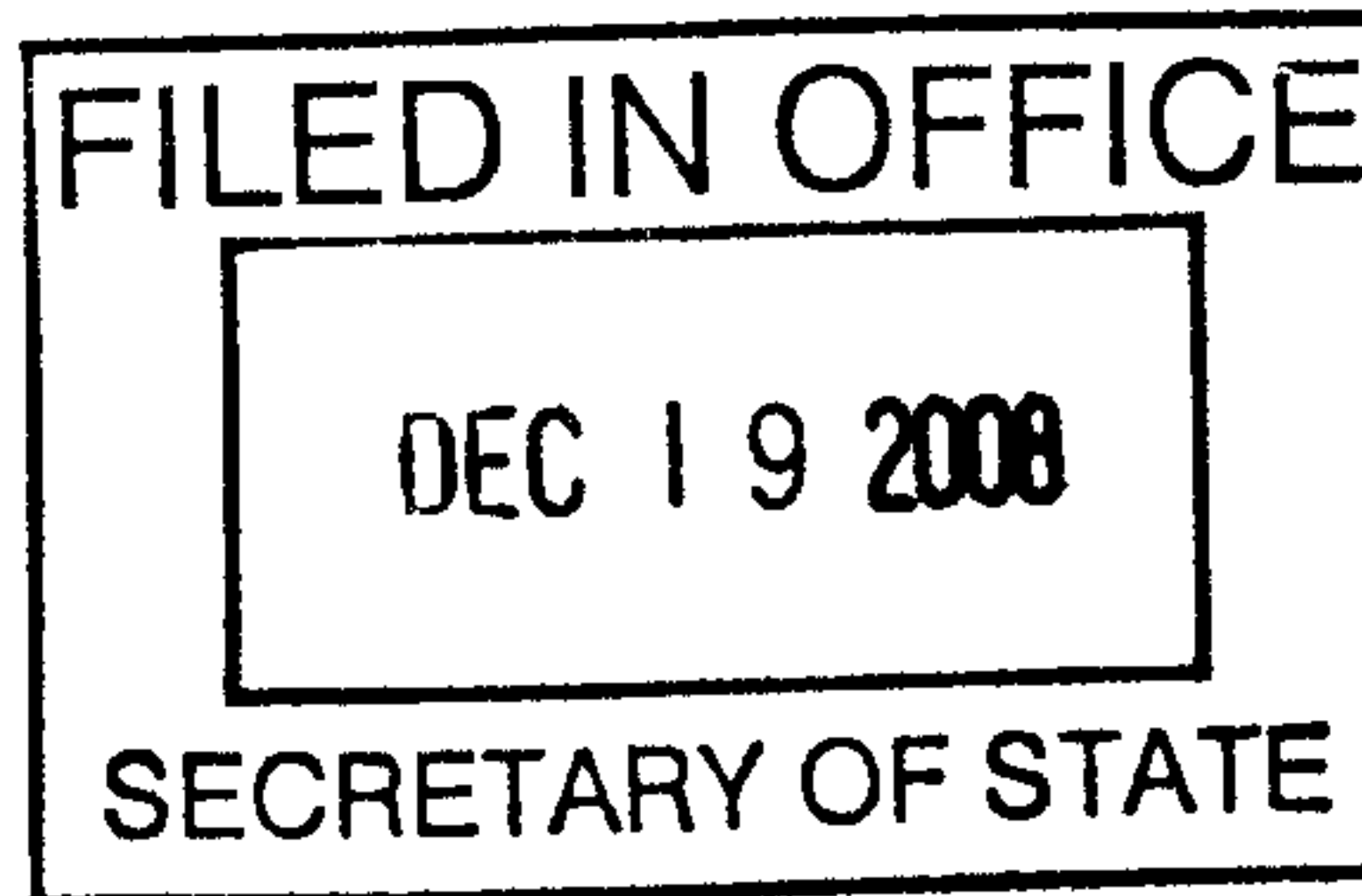




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This document was prepared by:
Terry McElheny, Esquire
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2121 Highland Avenue South
Birmingham, Alabama 35205

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**ARTICLES OF MERGER
OF MK CPA GROUP, P.C.
(a professional corporation organized and existing
under the laws of the State of Alabama)**

into

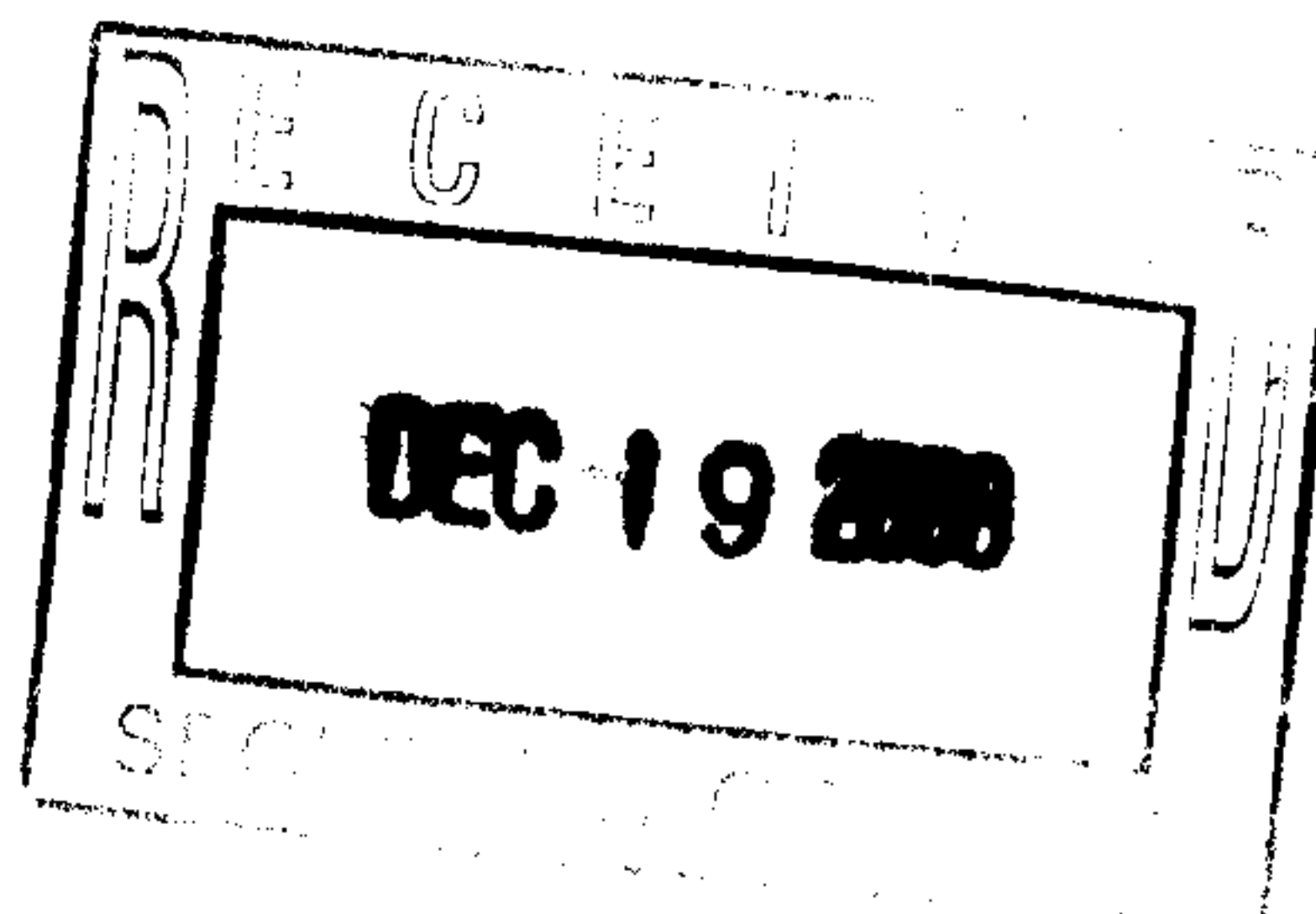
**MKT CPA GROUP, INC.
(a corporation organized and existing
under the laws of the State of Alabama)**

Pursuant to the provisions of Sections 10-2B-11.01, *et seq.* of the Alabama Code of 1975, the undersigned corporations have adopted the following Articles of Merger for the purpose of merging them into one such corporation.

ARTICLE I

The Plan of Merger, duly adopted by the directors and shareholders of each corporation is as follows:

1. **Names of Merging Corporations.** The names of the merging corporations are: (i) MK CPA Group, P.C., a professional corporation organized and existing under the laws of the State of Alabama (hereinafter referred to as the "Merged Corporation"); and (ii) MKT CPA Group, Inc., a corporation organized and existing



under the laws of the State of Alabama (hereinafter referred as the "Surviving Corporation").

The corporation to survive the merger is MKT CPA Group, Inc.

2. **Terms, Conditions and Mode of Carrying into Effect of Merger.**

This merger shall be effective **at 11:59 p.m. on December 31, 2008**, upon the completion of the execution and filing of these Articles of Merger in the Office of the Secretary of State of Alabama, as required by Section 10-2B-11.05 of the Alabama Code of 1975. Upon this merger becoming effective, the separate existence of the Merged Corporation shall cease, except to the extent continued by statute, and all of its property, rights, privileges, franchises, obligations and liabilities of whatever nature and description shall be transferred to, vest in and devolve upon the Surviving Corporation without further act or deed.

3. **Manner and Basis of Converting Shares.** Every one (1) share of common stock of the Merged Corporation which is issued and outstanding as of the date this merger is effective shall, by virtue of this merger, and without any action on the part of the holder thereof, be converted into eight (8) shares of common stock (par value One Dollar (\$1.00) per share) of the Surviving Corporation. As of the date this merger is effective, each outstanding certificate theretofore representing shares of stock of the Merged Corporation shall be deemed to evidence ownership of shares of stock of the Surviving Corporation into which it was converted; and the Surviving Corporation shall issue to, or to the order of, the holder of record of said shares of stock of the Merged Corporation, upon the surrender thereof and in exchange therefor, a certificate or certificates evidencing ownership

of said shares of stock of the Surviving Corporation into which it was converted. Every one (1) share of common stock (par value One Dollar (\$1.00) per share) of the Surviving Corporation shall continue to be one (1) share of common stock (par value One Dollar (\$1.00) per share) of the Surviving Corporation. Fractional shares of the Surviving Corporation shall be issued to the extent necessary to effectuate this merger.

4. **Articles of Incorporation.** The Articles of Incorporation of the Surviving Corporation shall continue in full force and effect from and after the effective date of the merger, until such Articles of Incorporation may be amended in accordance with applicable law.

5. **Post-Merger Amendment of Articles of Incorporation.** The Surviving Corporation reserves the right and power, after the date this merger is effective, to alter, amend, change, repeal or restate any of the provisions contained in its Articles of Incorporation in the manner now or hereafter provided by statute, and all rights conferred on officers, directors or shareholders are subject to this reservation.

6. **Bylaws.** The Bylaws of the Surviving Corporation, as such Bylaws exist on the date this merger is effective, shall remain and be the Bylaws of the Surviving Corporation until altered, amended, or repealed, or until new Bylaws shall be adopted in accordance with the provisions thereof, the Articles of Incorporation, or in the manner permitted by applicable provisions of law.

7. **Directors.** The Directors of the Surviving Corporation as of the date the merger is effective shall continue in office until the next annual meeting of the shareholders thereof.

8. **Officers.** The Officers of the Surviving Corporation as of the date the merger is effective shall continue in office until the next annual meeting of the Board of Directors of the Surviving Corporation, or until their successors shall be elected and shall qualify.

9. **Termination of Merger.** This merger may be terminated at any time prior to the date this merger is effective, by the Board of Directors of the Merged Corporation or by the Board of Directors of the Surviving Corporation, notwithstanding approval thereof by the shareholders of either of said corporations.

ARTICLE II
Number of Outstanding Shares

As to each of the undersigned corporations, the number of shares outstanding and entitled to vote on the foregoing Plan of Merger are as set forth below. None of the shares of the undersigned corporations is entitled to vote as a class.

<u>Corporation</u>	<u>Shares Outstanding</u>
MK CPA Group, P.C.	100
MKT CPA Group, Inc.	100

ARTICLE III

Vote

As to each of the undersigned corporations, the total number of shares voted for and against such Plan of Merger are as follows:

<u>Corporation</u>	<u>Votes For</u>	<u>Votes Against</u>
MK CPA Group, P.C.	100	0
MKT CPA Group, Inc.	100	0

ARTICLE IV

Approval

The Plan of Merger was approved by MK CPA Group, P.C., an Alabama professional corporation and by MKT CPA Group, Inc., an Alabama corporation, in accordance with the applicable laws of the State of Alabama.

ARTICLE V

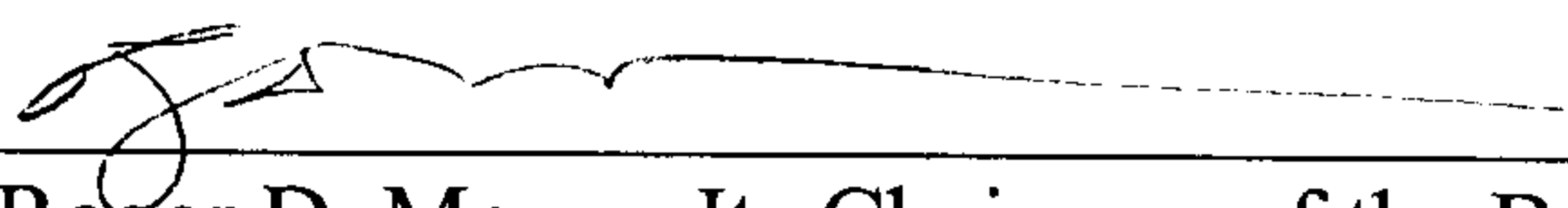
Place of Incorporation

MKT CPA Group, Inc. is incorporated under the laws of the State of Alabama and its Articles of Incorporation are filed in Shelby County, Alabama.

IN WITNESS WHEREOF, the parties hereto have caused these Articles of Merger to be executed on this the 18th day of December, 2008.

Merged Corporation:
MK CPA Group, P.C.

By:


Roger D. Moore, Its Chairman of the Board



and: Donald A Kilpatrick
Donald A. Kilpatrick, Its Secretary

Surviving Corporation:
MKT CPA Group, Inc.

By: Roger D. Moore
Roger D. Moore, Its Chairman of the Board

and: Donald A Kilpatrick
Donald A. Kilpatrick, Its Secretary

STATE OF ALABAMA)
 :
SHELBY COUNTY)

Before me, the undersigned notary public in and for said county in said state, personally appeared, Roger D. Moore, as Chairman of the Board of MK CPA Group, P.C., who is known to me and who, being by me first duly sworn, on oath deposes and says that, being informed of the contents of this instrument, he, as such officer and with full authority, executed the same voluntarily for and as the act of MK CPA Group, P.C., on the day the same bears date.

Sworn to and subscribed before me on this the 18th day of December, 2008.

John J. McEl
Notary Public

[SEAL]

My Commission Expires:
7/11/2012

STATE OF ALABAMA)

SHELBY COUNTY)

Before me, the undersigned notary public in and for said county in said state, personally appeared, Roger D. Moore, as Chairman of the Board of MKT CPA Group, Inc., who is known to me and who, being by me first duly sworn, on oath deposes and says that, being informed of the contents of this instrument, he, as such officer and with full authority, executed the same voluntarily for and as the act of MKT CPA Group, Inc., on the day the same bears date.

Sworn to and subscribed before me on this the 18th day of December, 2008.

John J. McElly
Notary Public

[SEAL]

My Commission Expires:

7/11/2012


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20090106000003500 8/8 \$25.00
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Secretary of State
State of Alabama

I hereby certify that this is a
true and complete copy of the
document filed in this office
on Dec 19, 2008

DATE Dec 30, 2008

Beth Chapman RB
Secretary of State