

**ARTICLES OF ORGANIZATION
OF
1040 TAX & ACCOUNTING SERVICES, LLC**

The undersigned, for the purpose of forming a limited liability company under Title 10, Chapter 12 of the Code of Alabama (1975), as amended (the "Alabama Limited Liability Company Act"), hereby file the following Articles of Organization with the probate office in which the initial registered office of the limited liability company will be located, and hereby affirm the facts stated herein are true and correct:

1. The name of the limited liability company is 1040 TAX & ACCOUNTING SERVICES, LLC (the "Company").
2. The term of the Company shall be perpetual from the date of the filing of these Articles of Organization with the probate office of the county in which the initial registered office of the Company is located, unless the Company is earlier dissolved in accordance with the operating agreement of the Company or the Alabama Limited Liability Company Act.
3. The purpose or purposes for which the Company is organized is the transaction of any or all lawful business for which limited liability companies may be organized under the Alabama Limited Liability Company Act including, but not limited to, any and all transactions which are necessary, appropriate or incidental to the providing of tax and accounting services, private or public, of all kinds.
4. The location and mailing address of the initial registered office of the Company is 2543 Elizabeth Drive Pelham, Alabama 35124, and the name of its initial registered agent at such address is Gary C. Mercer.
5. The names and address of the initial members of the Company are as follows:

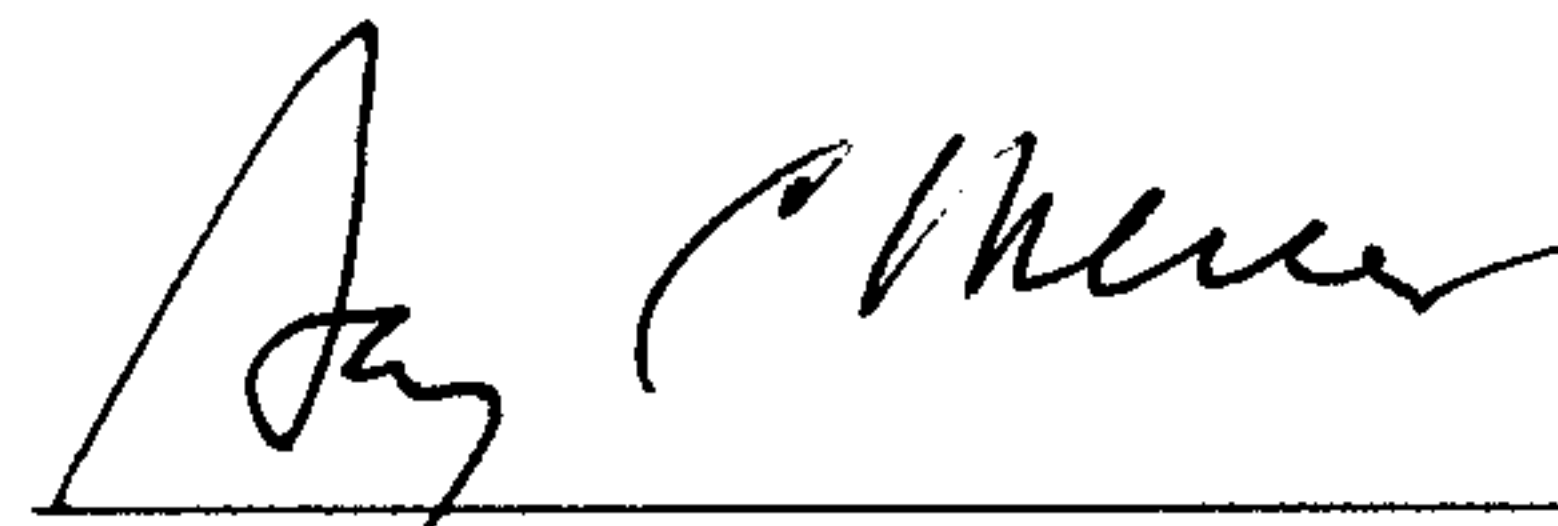
<u>NAME</u>	<u>ADDRESS</u>
Gary C. Mercer	2543 Elizabeth Drive Pelham, Alabama 35124

6. The name and address of the organizer of the Company is as follows:

<u>NAME</u>	<u>ADDRESS</u>
Gary C. Mercer	2543 Elizabeth Drive Pelham, Alabama 35124

7. The members of the Company shall have the right to admit additional members to the Company upon the unanimous written consent of the then existing Members of the Company, unless otherwise provided for in the provisions of the Operating Agreement.
8. Upon the cessation of membership of a Member in the Company, if there are no remaining Members, the Company shall be dissolved and the affairs of the Company shall be wound up unless the holders of all the financial rights in the Company agree in writing, within 90 days after the cessation of membership of said last Member, to continue the legal existence and business of the Company and to appoint one or more new members, and the legal existence and business of the Company is continued and one or more new Members are appointed in the manner stated in the operating agreement of the Company or these Articles of Organization.
9. The Company is to be managed by its members.
10. The regulation of the internal affairs of the Company shall be conducted in accordance with the provisions of the Company's Operating Agreement, as the same may be amended from time to time.

The undersigned, constituting the organizer of the Company, does hereby execute these Articles of Organization this 21st day of October 2010.

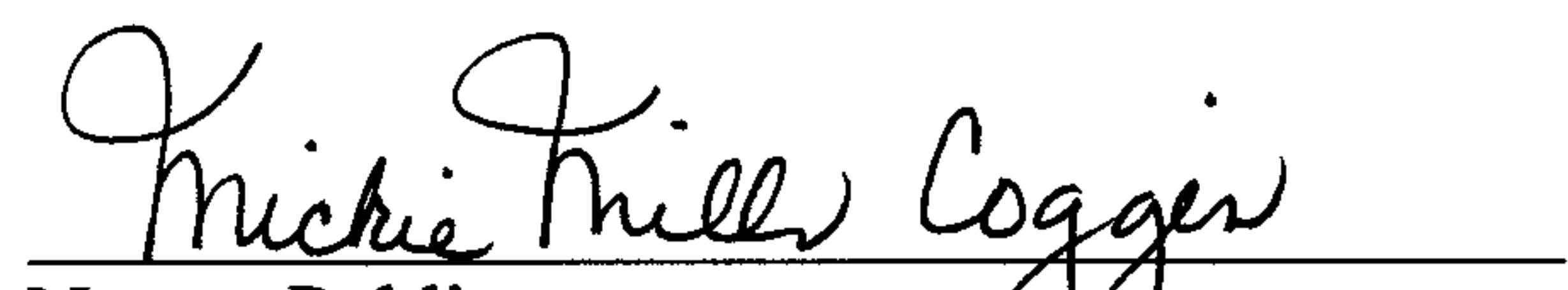


Gary C. Mercer

STATE OF ALABAMA)
:
JEFFERSON COUNTY)

I, the undersigned Notary Public in and for said County in said State, hereby certify that Gary C. Mercer, whose name is signed to the foregoing Articles of Organization, and who is known to me, acknowledged before me on this day that, being informed of the contents of the Agreement, he executed the same voluntarily on the day the same bears date.

Given under my hand this 21st day of October 2010.



Notary Public

My Commission Expires Oct 1, 2013
NOTARY PUBLIC STATE OF ALABAMA AT LARGE
BONDED THROUGH NOTARY PUBLIC UNDERWRITERS