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Trey Grayson
Secretary of State

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ARTICLES OF DISSOLUTION
OF
USA TAX AND ACCOUNTING, INC.

I, Brenda Spears, Secretary of USA Tax and Accounting, Inc. (the "Corporation"), a Kentucky corporation, having been directed to wind up and dissolve the Corporation by the unanimous written consent of the Directors and Shareholders, do hereby certify as follows:

1. The name of the Corporation is USA Tax and Accounting, Inc.
2. The dissolution of the Corporation was authorized by resolution adopted by the Shareholders and Directors of the Corporation. Said Resolution authorized the dissolution of the Corporation effective as of the date of filing with the Kentucky Secretary of State.
3. The Shareholders entitled to vote on the proposal to dissolve unanimously voted in favor of dissolving the Corporation as evidenced by the Resolution attached as **EXHIBIT A**.
4. All debts, obligations and liabilities of the Corporation have been paid and discharged or adequate provision has been made therefor.
5. All property and assets of the Corporation have been distributed to the Corporation's Shareholders in accordance with their rights and interest or adequate provision has been made therefor.
6. There are no suits pending against the Corporation in any court.

7. The effective date of these Articles of Dissolution shall be the date of filing.

IN TESTIMONY WHEREOF witness the signature of Brenda Spears, Secretary of USA Tax and Accounting, Inc., acting for and on behalf of said Corporation on this 23rd day of March, 2006.



BRENDA SPEARS, President

COMMONWEALTH OF KENTUCKY

COUNTY OF WARREN

The foregoing instrument was acknowledged before me this 23 day of March, 2006, by Brenda Spears, Secretary of USA Tax and Accounting, Inc., for and on behalf of USA Tax and Accounting, Inc.



NOTARY PUBLIC, State-at-Large

My Commission Expires: 5/17/08

THIS INSTRUMENT PREPARED BY:

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BY: 

BRETT A. REYNOLDS

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**WRITTEN CONSENT IN LIEU OF SPECIAL MEETING OF
THE BOARD OF DIRECTORS
AND
SHAREHOLDERS
OF
USA TAX AND ACCOUNTING, INC.**

The undersigned, being the Directors and Shareholders of USA Tax and Accounting, Inc. (the "Corporation"), a Kentucky corporation, hereby consents to the adoption of the following resolutions taking or authorizing the actions specified therein:

RESOLVED, that USA Tax and Accounting, Inc. shall be dissolved effective upon December 31, 2005, after the business of the Corporation is wound up; and

IT IS FURTHER RESOLVED, that Brenda Spears, Secretary, be and is hereby authorized, for and on behalf of the Corporation, to execute and deliver all requisite documents and to engage in all transactions necessary to accomplish the winding up and dissolution of the business; and

IT IS FURTHER RESOLVED, that this consent to action without a meeting may be executed in one or more counterparts and by different parties hereto on separate counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

EXHIBIT A

IN WITNESS WHEREOF, the undersigned, constituting all Directors and Shareholders of USA Tax and Accounting, Inc., have executed this instrument as of the date set opposite their names.

		<u>NO. OF SHARES</u>
DATE: <u>1/16/06</u>	BY: <u>Judith A. Edwards</u> JUDITH A. EDWARDS, Director and President	50
DATE: <u>1.16.06</u>	BY: <u>Brenda Spears</u> BRENDA SPEARS, Director and Secretary	50

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