

ARTICLES OF SHARE EXCHANGE

FILED EFFECTIVE

2007 APR 18 PM 12:21

These Articles of Share Exchange, dated April 13, 2007, are made by and between Employer Solutions Group of Idaho, Inc., (the "**Acquired Corporation**") and Fortune Industries, Inc. (the "**Acquiring Corporation**").

ARTICLE I Acquiring Corporation.

The Acquiring Corporation is acquiring all the outstanding shares of the Acquired Corporation. Both the Acquiring Corporation and the Acquired Corporation will survive the share exchange.

The Acquiring Corporation is a foreign corporation incorporated under the laws of the State of Indiana and is not qualified to do business in Idaho and will not be doing business in Idaho following the share exchange. The participation of the Acquiring Corporation was duly authorized as required by the Indiana Business Corporation Law. The address of the principal office of the Acquiring Corporation is 6402 Corporate Drive, Indianapolis, IN 46278.

The name of the Acquiring Corporation has not been changed as a result of the share exchange. The share exchange shall be effective at 11:59 p.m. on April 19, 2007 ("**Effective Date**").

ARTICLE II Acquired Corporation.

On the Effective Date of the share exchange, the Acquired Corporation shall be wholly-owned by the Acquiring Corporation. The Acquired Corporation will survive the share exchange. The Acquired Corporation is a domestic entity that will continue to do business in Idaho following the share exchange.

Acquired Corporation	State of Incorporation	Date of Incorporation
Employer Solutions Group of Idaho, Inc.	Idaho	July 14, 2004

ARTICLE III Plan of Share Exchange.

The Plan of Share Exchange, containing such information as required by the Idaho Business Corporation Act Section 30-1-1103 et. seq., is set forth in "**Exhibit A**", attached hereto and made a part hereof.

ARTICLE IV Manner of Adoption & Vote of Acquiring Corporation.

Approval of the Agreement by the shareholders of the Acquiring Corporation was not required. The share exchange was adopted by the board of directors of the Acquiring Corporation without shareholder action and shareholder action was not required.

ARTICLE V Manner of Adoption & Vote of Acquired Corporation.

IDAHO SECRETARY OF STATE
04/18/2007 05:00
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Unanimous written consent of the shareholders of the Acquired Corporation approving the share exchange was executed on April 13, 2007, by all shareholders entitled to vote. The designation, number of outstanding shares, number of votes entitled to be cast, and the total number of undisputed votes cast in favor of the Plan of Share Exchange on behalf of the Acquired Corporation is as follows:

Acquired Corporation	Designation of Shares	No. of Shares Outstanding	No. of Votes Entitled to be Cast	Total Number of Undisputed Votes in Favor of Agreement	Number of Votes Represented at Meeting	Total Number of Shares Voted Against
Employer Solutions Group of Idaho, Inc.	Common	10,000	10,000	10,000	10,000	0

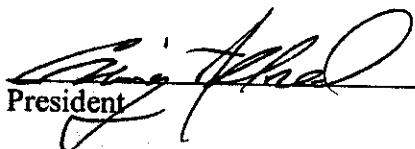
[SIGNATURE PAGE FOLLOWS]

In Witness Whereof, the undersigned, being the authorized officers of the Acquiring Corporation and the Acquired Corporation, execute these Articles of Share Exchange and verify, subject to penalties of perjury that the statements contained herein are true, this 13th day of April, 2007.

FORTUNE INDUSTRIES, INC.

By: _____
John F. Fisbeck
Chief Executive Officer

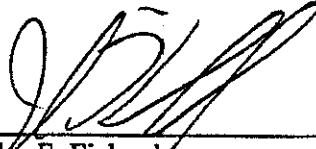
EMPLOYER SOLUTIONS GROUP OF
IDAHO, INC.

By: _____
Its: President 

In Witness Whereof, the undersigned, being the authorized officers of the Acquiring Corporation and the Acquired Corporation, execute these Articles of Share Exchange and verify, subject to penalties of perjury that the statements contained herein are true, this 13th day of April, 2007.

FORTUNE INDUSTRIES, INC.

By: _____


John F. Fisbeck
Chief Executive Officer

EMPLOYER SOLUTIONS GROUP OF
IDAHO, INC.

By: _____

Its: President