

690342

ARTICLES OF MERGER
Merger Sheet

MERGING:

900002731419--5

REHABILITATION ENGINEERING, INC., a FL corp., 690342

into

HANGER PROSTHETICS & ORTHOTICS, INC., a Delaware corporation
F97000003476

File date: December 30, 1998 , effective December 31, 1998

Corporate Specialist: Susan Payne