

F95000003261

ARTICLES OF MERGER
Merger Sheet

MERGING:

300004756983--2

S.A.C. TELEMARKETING, INC., a Florida corporation, J20840
MARKET U.S.A., INC., an Illinois corporation, F95000003261

INTO

TELEPERFORMANCE GROUP, INC., a Delaware entity not qualified in Florida.

File date: January 2, 2002

Corporate Specialist: Cheryl Coulliette