

P95000029461

ARTICLES OF MERGER
Merger Sheet

MERGING:

ABR NATIONAL SERVICE CENTER, INC., a Florida corporation,
P95000029461

ABR QUALIFIED PLAN SERVICES, INC., a Florida corporation, P97000002783

TOTAL COBRA SERVICES, INC., a California corporation, not qualified in
Florida

ABR COBRASERV, INC., a New Jersey corporation, not qualified in Florida

ABR BENEFITS SERVICES, INC., a New Jersey corporation, not qualified in
Florida

THE L.P. BAIER COMPANY, a Virginia corporation, not qualified in Florida

INTO

ABR COVERAGE CONTINUATION SERVICES, INC. which changed its name to

ABR BENEFITS SERVICES, INC., a Florida corporation, P96000050091

File date: September 8, 1997

Corporate Specialist: Joy Moon-French

Account number: 072100000032

Account charged: 455.00