

P95000061563

ARTICLES OF MERGER  
Merger Sheet

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MERGING:

FINANCIAL ENGINEERS OF AMERICA, INC., a Florida corporation,  
P95000061563

INTO

400003320214--0

THE FINANCIAL ENGINEERING GROUP, INC., a Florida entity,  
P95000061489

File date: June 26, 2000, effective July 1, 2000

Corporate Specialist: Doug Spitler