

P96000103398

ARTICLES OF MERGER
Merger Sheet

MERGING:

AMERICAN PENSION BENEFITS, INC., a Florida corporation P96000103398

LAMORIELLO ATLANTA, INC., a Georgia corporation not authorized to transact
business in Florida

INTO

400003378934--4

SOUTHEASTERN PENSION SERVICES, INC., a Florida entity, P98000081170

File date: August 28, 2000

Corporate Specialist: Annette Ramsey