

P97000073063

ARTICLES OF MERGER  
Merger Sheet

MERGING:

000004762050--5

CHARLOTTE MEMORIAL GARDENS ACQUISITION, INC., a Florida corporation, P96000054090

MARTIN FUNERAL HOME ACQUISITION, INC., a Florida corporation, P97000073063

MEMORIAL SERVICES ACQUISITION, INC., a Florida corporation, P96000054093

MEMORIAL SERVICES CORPORATION, a Florida corporation, P97000073059

PHIL KISER FUNERAL HOME INC., a Florida corporation, F49815

RIVERSIDE MEMORIAL PARK, INC., a Florida corporation, 432704

SKYWAY MEMORIAL GARDENS ACQUISITION, INC., a Florida corporation, P96000054077

INTO

**FUNERAL SERVICES ACQUISITION GROUP, INC.**, a Florida entity, G34613.

File date: January 3, 2002

Corporate Specialist: Cheryl Coulliette