

P99000016572

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

100004748861--3

ABR EMPLOYER SERVICES, INC., a Florida corporation P99000016572

INTO

ABR INFORMATION SERVICES, INC., a Florida entity, P94000015458.

File date: December 21, 2001 , effective December 31, 2001

Corporate Specialist: Annette Ramsey