

FILED EFFECTIVE

STATEMENT OF MERGER
OF
IEC GROUP, INC.
AND
AMERIBEN UTILIZATION MANAGEMENT, INC.

2009 JAN -6 AM 8:27

SECRETARY OF STATE
STATE OF IDAHO

The following Articles and Statement of Merger are delivered pursuant to Section 30-18-205 of the Idaho Entity Transactions Act.

1. The parties to the merger are:

a. AmeriBen Utilization Management, Inc. ("AUM"), an Idaho corporation, the target corporation (State File No. C89314); and

b. IEC Group, Inc. ("IEC"), an Idaho corporation, the acquiring/surviving corporation (State File No. C120586).

2. Approval of the Plan of Merger was required by the shareholders of AUM, as the target corporation, pursuant to Section 30-18-203 of the Idaho Entity Transactions Act. IEC is the sole shareholder of AUM, the target corporation. The shareholder votes as a single class casting one vote per share of stock held by said shareholder. As the sole shareholder, IEC approved the Plan of Merger. The representative number of shares approving the Plan of Merger was Two Thousand (2,000) and the number of shares not approving the Plan of Merger was Zero (0). The number of shares in favor of the Plan of Merger was sufficient for approval of the Plan of Merger.

3. The person to contact about this filing is:

Ryan H. Holden
McAnaney & Associates
1101 W. River Street, Suite 100
Boise, ID 83702

IDAHO SECRETARY OF STATE
01/06/2009 05:00
CK: 66239 CT: 229988 SH: 1158884
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ARTICLES AND STATEMENT OF MERGER - 1

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4. The effective date of the merger will be January 1, 2008.

IN WITNESS WHEREOF, the undersigned have executed these Articles of Merger effective December __, 2008.

AMERIBEN UTILIZATION MANAGEMENT, INC.
an Idaho corporation


By: T. Andrew Fujimoto, President

IEC GROUP, INC.
an Idaho corporation


By: T. Andrew Fujimoto, President