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SECRETARY OF STATE  
STATE OF IDAHO

**ARTICLES AND STATEMENT OF MERGER  
OF  
IEC GROUP, INC.  
AND  
AMERIBEN SOLUTIONS, INC.**

The following Articles and Statement of Merger are delivered pursuant to Section 30-1-1105 of the Idaho Business Corporation Act and Section 30-18-205 of the Idaho Entity Transactions Act.

1. The parties to the merger are:
  - a. Ameriben Solutions, Inc. ("ASI"), an Idaho corporation, the target corporation (State File No. C43253); 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 not required by the shareholders of IEC, the acquiring/surviving corporation, pursuant to Section 30-1-1104(7) of the Idaho Business Corporation Act. Nonetheless, all of the shareholders of IEC cast votes in favor of the Plan of Merger.
3. Approval of the Plan of Merger was required by the shareholders of ASI, as the target corporation, pursuant to Idaho Code Section 30-1-1104(2) and Section 30-18-203 of the Idaho Entity Transactions Act. There are Two (2) shareholders of ASI, the target corporation. The shareholders vote as a single class, with each shareholder entitled to cast one vote per share of stock held by said shareholder. The number of shareholders voting in favor of the Plan of Merger was Two (2) and the number of shareholders voting against the Plan of Merger was Zero (0). The representative number of shares voting in favor of the Plan of Merger was Nine Hundred Fifty Four Thousand Five Hundred Forty Five (954,545) and the number of shares voting against the Plan of Merger was Zero (0). The number of shares casting votes in favor of the Plan of Merger was sufficient for approval of the Plan of Merger.

4. A full copy of the Plan of Merger will be furnished by IEC, the acquiring/surviving corporation, on request and without cost, to any shareholder of ASI, the target corporation.

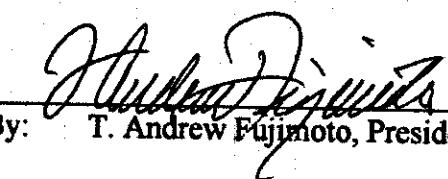
5. The person to contact about this filing is:

Jason D. Melville  
McAnaney & Associates  
1101 W. River Street, Suite 100  
Boise, ID 83702

6. The effective date of the merger will be August 1, 2007.

IN WITNESS WHEREOF, the undersigned have executed these Articles of Merger effective August 1, 2007.

**AMERIBEN SOLUTIONS, INC. - an Idaho corporation**

By:  T. Andrew Fujimoto, President

**IEC GROUP, INC. - an Idaho corporation**

By:  T. Andrew Fujimoto, President

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