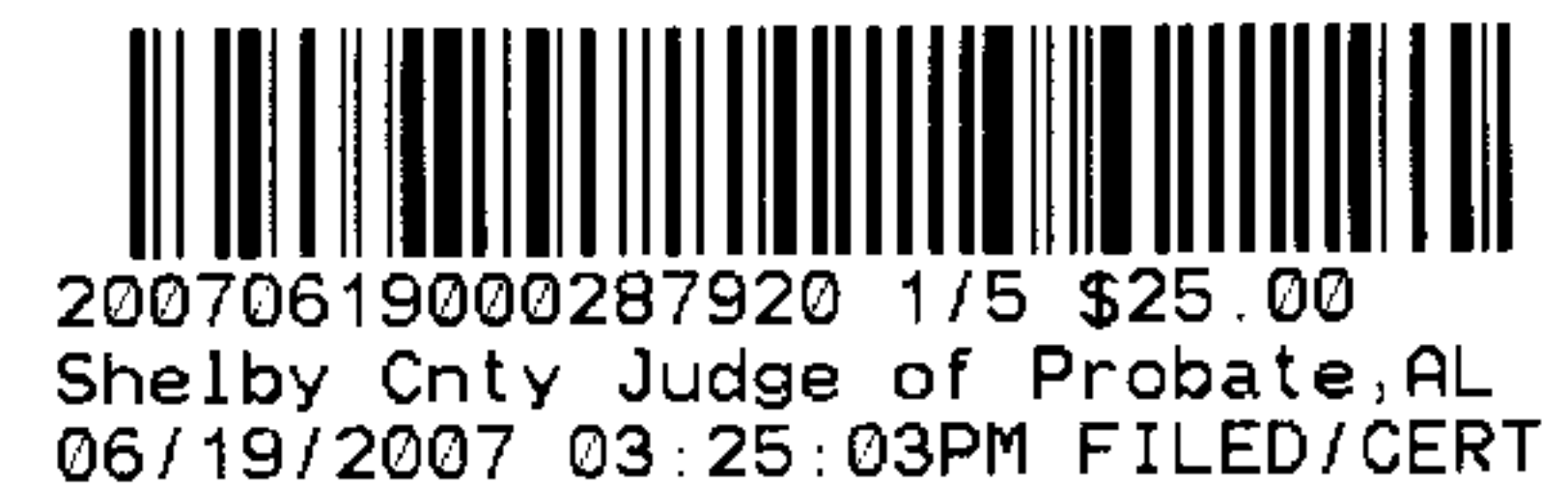
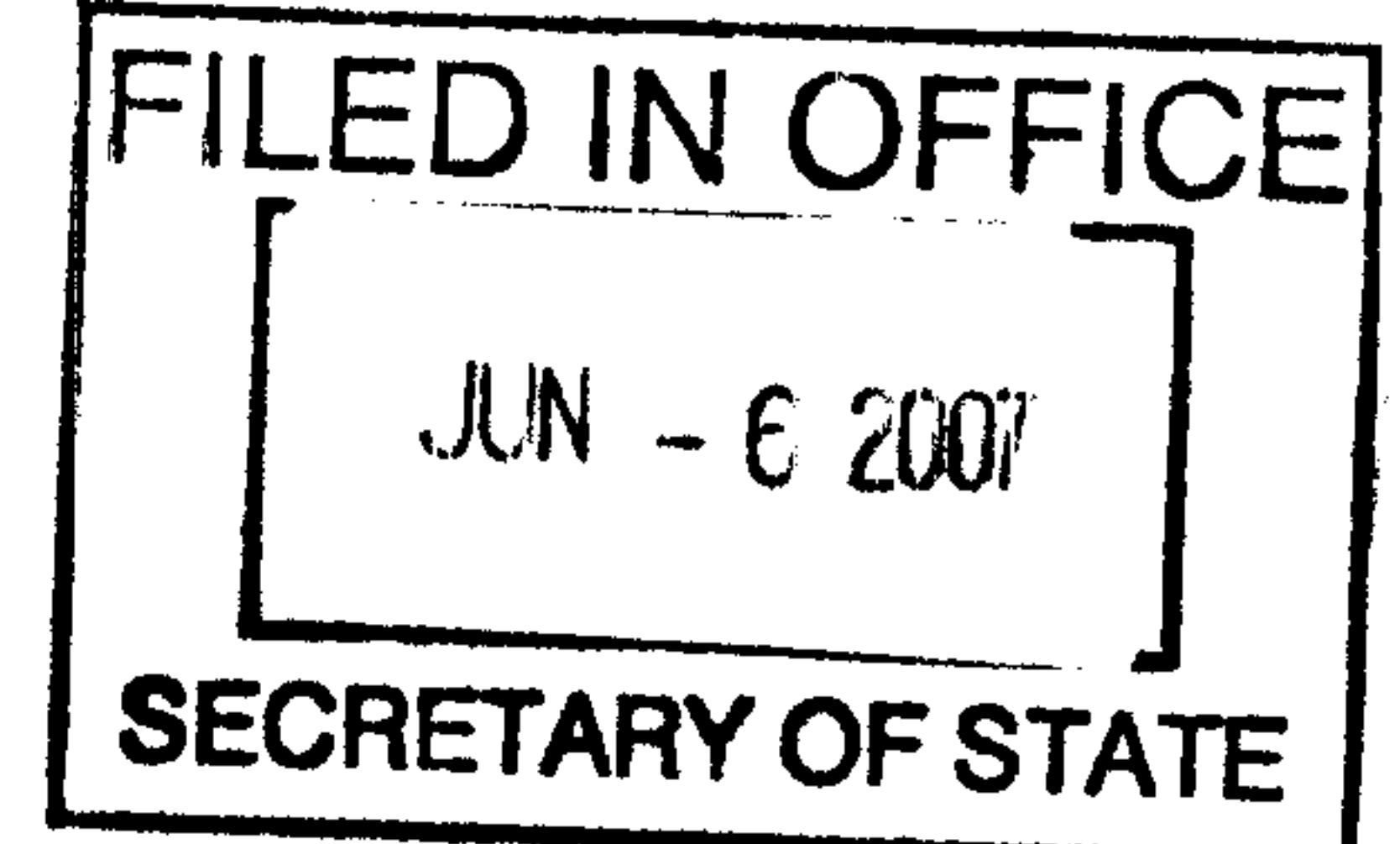


ARTICLES OF MERGER OF
CONFEDERATED EMPLOYERS & BENEFITS COMPANY, INC.
INTO
CUBS HR SERVICES, INC.



The "Joint Plan Of Merger and Agreement of Merger Between Confederated Employers & Benefits Company, Inc. with CUBS HR Services, Inc. as Surviving Corporation" attached hereto, and made a part hereof, (the same being "Exhibit A"), herein being approved by all of the shareholders of CUBS HR Services, Inc., an Alabama corporation (hereinafter called "CUBS"), the Surviving Corporation, and Confederated Employers & Benefits Company, Inc., an Alabama corporation (hereinafter called "CEBCO"), hereby adopt the following Articles of Merger, as provided by Section 10-2B-11.04, Code of Alabama of 1975, as amended:

1. The plan of merger shall be that which is attached hereto and made a part hereof as "Exhibit A".

2. CEBCO is authorized to issue 1,400,000 shares of \$.01 par common stock, of which 682,000 are issued and outstanding. The sole stockholder of the common stock is CUBS, and it has voted its approval of the Joint Plan Of Merger and has waived all notice requirements thereto.

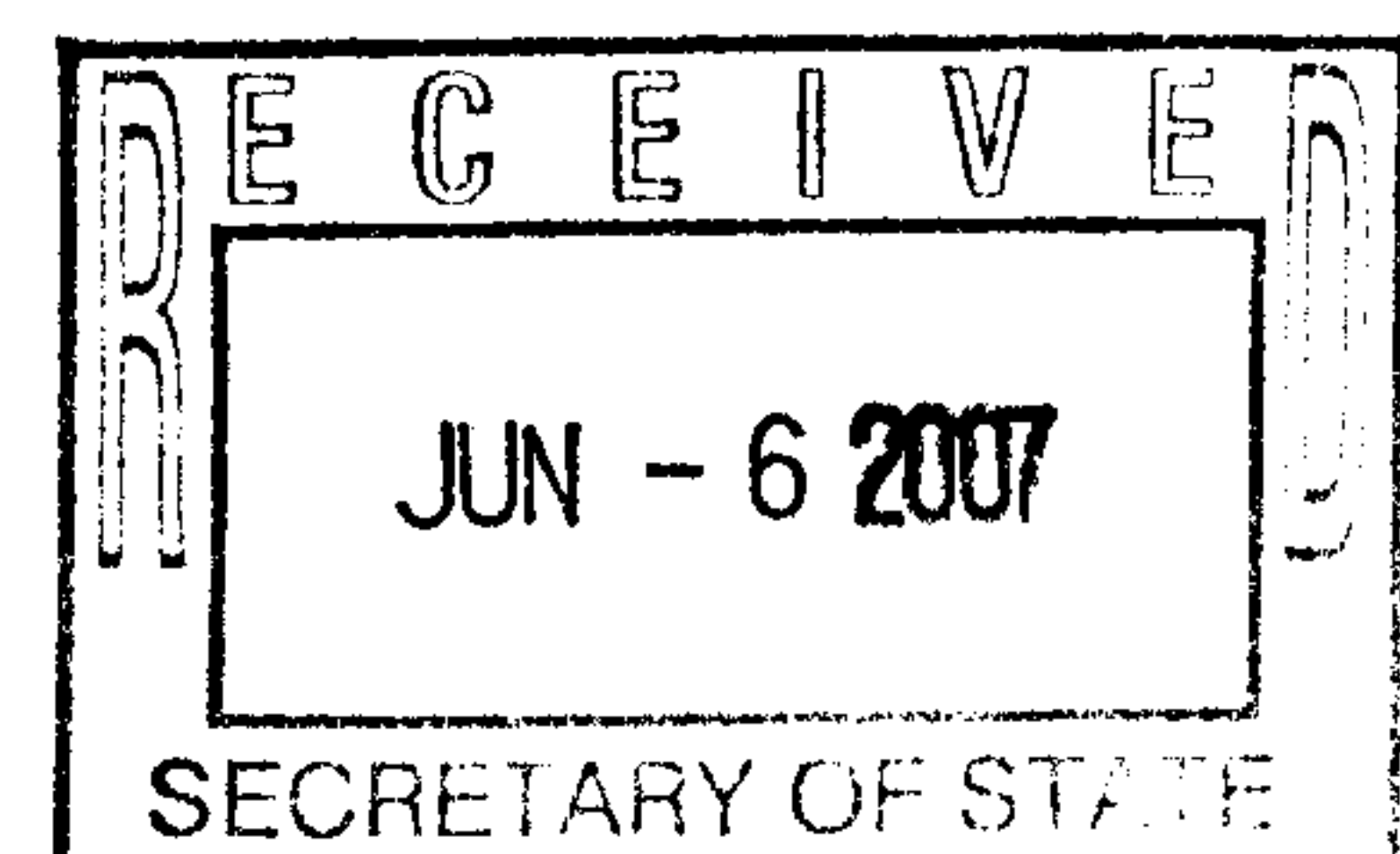
CUBS is authorized to issue 1,000 shares of \$1.00 par common stock, of which 100 are issued and outstanding. The sole stockholder of the common stock is CUBS Resources, Ltd., and it has voted its approval of the Joint Plan Of Merger and has waived all notice requirements thereto.

3. CEBCO and CUBS are Alabama corporations. The Articles of Incorporation of CEBCO are filed in the office of the Judge of Probate of Jefferson County, Alabama. The Articles of Incorporation of CUBS are filed in the office of the Judge of Probate of Shelby County, Alabama.

4. The common shares of CEBCO shall be cancelled and the common shares of CUBS outstanding on the effective date of merger shall thereupon without further action become one share of common stock of the Surviving Corporation without the issuance or exchange of new shares or certificates.

5. This merger shall be effective as of January 1, 2007.

IN WITNESS WHEREOF, Confederated Employers & Benefits Company, Inc. and CUBS HR Services, Inc. have caused these articles of merger to be executed in their corporate names by their respective officers as of January 1, 2007.



CUBS HR SERVICES, INC.

By: Gregg Hipp
Gregg Hipp
Its President

Mark Capen
Its Secretary

CONFEDERATED EMPLOYERS & BENEFITS
COMPANY, INC.

By: Gregg Hipp
Gregg Hipp
Its President

Mark Capen
Its Secretary

Prepared by: TRIMMIER, L.L.C. (205) 251-3151
2737 Highland Avenue, Birmingham, AL 35205



20070619000287920 2/5 \$25.00
Shelby Cnty Judge of Probate, AL
06/19/2007 03:25:03PM FILED/CERT

"EXHIBIT A"

**JOINT PLAN OF MERGER AND AGREEMENT OF MERGER
BETWEEN CONFEDERATED EMPLOYERS & BENEFITS COMPANY, INC. AND
CUBS HR SERVICES, INC.
WITH CUBS HR SERVICES, INC.
AS SURVIVING CORPORATION**

WHEREAS, CUBS HR Services, Inc. (hereinafter called "CUBS" or "the Surviving Corporation"), is an Alabama corporation with its principal place of business in Jefferson County, Alabama;

WHEREAS, the aggregate number of shares that CUBS is authorized to issue is 1,000 common shares at a par value of \$1.00 each, of which 100 shares are outstanding and all of which are owned by CUBS Resources, Ltd.;

WHEREAS, Confederated Employers & Benefits Company, Inc. (hereinafter called "CEBCO") is an Alabama corporation with its principal place of business in Jefferson County, Alabama;

WHEREAS, the aggregate number of shares that CEBCO is authorized to issue is 1,400,000 common shares at a par value of \$.01 each, of which 682,000 shares are outstanding and all of which are owned by CUBS; and

WHEREAS, it is desirable for the benefit of both parties and their shareholders that the properties, businesses, assets and liabilities of both parties be combined into one surviving corporation which shall be CUBS;

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto in accordance with the applicable provisions of the laws of the State of Alabama hereby agree as follows:

1. MERGER. CEBCO shall be merged with and into CUBS and CUBS does hereby merge CEBCO with and into itself. On and after the effective date of this contemplated merger:

(a) CUBS shall be the Surviving Corporation, and shall continue to exist as a domestic corporation under the laws of Alabama, with all of the rights and obligations of such surviving domestic corporation as are provided by the Alabama Business Corporation Law.

(b) CEBCO, an Alabama corporation pursuant to the Alabama Business Corporation Law, shall cease to exist (except as otherwise provided for specific purposes in such Act), and its property shall become the property of CUBS as the Surviving Corporation.

2. ARTICLES OF INCORPORATION; BYLAWS: The Certificate and Articles of Incorporation as amended and Bylaws of CUBS shall continue as the Certificate and Articles of Incorporation and Bylaws of the Surviving Corporation.

3. DIRECTORS. The Directors of CUBS shall continue as the Directors of the Surviving Corporation.

4. SHARES OF SURVIVOR. Each common share of CEBCO outstanding on the effective date of merger shall thereupon, without further action, be cancelled. The common shares of CUBS outstanding on the effective date of this merger shall thereupon, without further action, become one share of common stock of the surviving corporation without issuance or exchange of new shares or share certificates.

5. EFFECTIVE DATE. The effective date of this merger shall be the 1st day of January, 2007.

IN WITNESS WHEREOF, CUBS HR Services, Inc. and Confederated Employers & Benefits Company, Inc. have caused this Agreement to be executed in their corporate names by their respective officers as of January 1, 2007.

CUBS HR SERVICES, INC.


By: Gregg Hipp
Gregg Hipp
Its President

Mark Cooper
Its Secretary

CONFEDERATED EMPLOYERS & BENEFITS
COMPANY, INC.

By: Gregg Hipp
Gregg Hipp
Its President

Mark Cooper
Its Secretary


20070619000287920 4/5 \$25.00
Shelby Cnty Judge of Probate, AL
06/19/2007 03:25:03PM FILED/CERT

Prepared by: TRIMMIER, L.L.C. (205) 251-3151
2737 Highland Avenue, Birmingham, AL 35205



20070619000287920 5/5 \$25.00
Shelby Cnty Judge of Probate, AL
06/19/2007 03:25:03PM FILED/CERT

Secretary of State
State of Alabama

I hereby certify that this is a
true and complete copy of the
document filed in this office

on June 6, 2007
DATE June 7, 2007

Ruth Chapman RB
Secretary of State