```
1   merge_cfg():
2     input: Program P, Label ℓ_b , ℓ_1 , ℓ_2
3     output: Program P'
4     let r_1 = F(p_11, ..., p_1n) be at ℓ_1 in P
5     let r_2 = F(p_21, ..., p_2n) be at ℓ_2 in P
6     let p_1 = φ(p_11, p_21)
7     ...
8     let p_n = φ(p_1n, p_2n)
9     replace ℓ_1 by "goto ℓ_r" in P
10    replace ℓ_2 by "goto ℓ_r" in P
11    create "ℓ_r: p_1; ...; p_n; r = F(p_1, ..., p_n);
12    create "ℓ_{r+1}: branch equal to ℓ_b
13             targeting such(ℓ_1) and succ(ℓ_2)
14    rename every use of r_1 to r in P
15    rename every use of r_2 to r in P
16    P' = strictify_program(P)
17    return P'
```