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P97000104875

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CORPORATION(S) NAME

Accounting Principals, Inc.

merging into:

Accustaff LP-2, Inc.

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TALLAHASSEE FLORIDA

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ARTICLES OF MERGER
Merger Sheet

MERGING:

ACCOUNTING PRINCIPALS INC., a Pennsylvania corporation, F97000004887

INTO

ACCUSTAFF LP-2, INC., a Florida corporation, P97000104875.

File date: December 31, 1997

Corporate Specialist: Velma Shepard

FILED
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SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF MERGER
OF
ACCOUNTING PRINCIPALS, INC.
INTO
ACCUSTAFF LP-2, INC.

Pursuant to Section 607.1105 of the Florida Business Corporation Act and Sections 1926 and 1924 of the Pennsylvania Business Corporation Law, the undersigned corporations adopt the following Articles of Merger:

FIRST: AccuStaff LP-2, Inc., a Florida corporation whose address is One Independent Drive, Jacksonville, Florida 32202, owns one hundred percent (100%) of the outstanding shares of Accounting Principals, Inc., a Pennsylvania corporation.

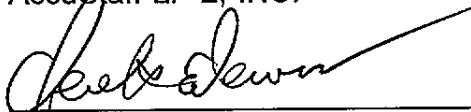
SECOND: A Plan of Merger containing the information required by Section 607.1104 of the Florida Act and Section 1922 of the Pennsylvania Law, a copy of which is attached hereto, was adopted by the Board of Directors of AccuStaff LP-2, Inc.

THIRD: Shareholder approval of the Merger is not required.

FOURTH: The Plan of Merger was authorized, adopted and approved in accordance with the Florida Business Corporation Act.

FIFTH: The Merger is to be effective at 11:59 P.M., Eastern Standard Time, on December 31, 1997.

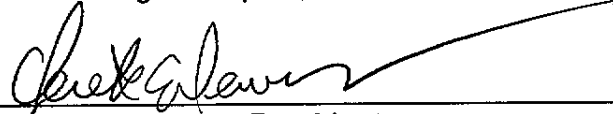
AccuStaff LP-2, INC.



Derek E. Dewan, President

AC060:0AC88
120297:4:84045:Lou3
ACCUSTAFF ART OF MERGER

Accounting Principals, Inc.

A handwritten signature in black ink, appearing to read "Derek E. Dewan", written over a horizontal line.

Derek E. Dewan, President

PLAN OF MERGER

This Plan of Merger (the "Plan") dated as of December 31, 1997, is adopted by ACCUSTAFF LP-2, INC., a Florida corporation ("LP-2").

PRELIMINARY STATEMENTS

All of the issued and outstanding shares of the authorized capital stock of Accounting Principals, Inc., a Pennsylvania corporation ("API"), are owned by LP-2.

The Florida Business Corporation Act (the "Florida Act") and the Pennsylvania Business Corporation Law (the "Pennsylvania Law") authorize a corporation that owns all of the issued and outstanding shares of a corporation's capital stock to merge such subsidiary corporation into such parent corporation without the approval of the shareholders of the parent or subsidiary corporation if the board of directors of the parent corporation adopts a plan of merger.

LP-2 desires to cause API to merge with and into LP-2, which shall be the surviving corporation.

The Board of Directors of LP-2 has adopted and approved the merger upon the terms and conditions hereinafter set forth and has adopted this Plan.

ARTICLE I

MERGER

Subject to the terms and conditions of the Plan, at the Effective Time (as hereinafter defined) and pursuant to the provisions of, and with the effect provided in, the Florida Act and the Pennsylvania Law, API shall be merged with and into LP-2

(such transaction is referred to herein as the "Merger"). At the Effective Time, the separate existence of API shall cease and LP-2, as the surviving entity, shall continue unaffected and unimpaired by the Merger (LP-2 as existing on and after the Effective Time is herein sometimes referred to as the "Surviving Corporation").

ARTICLE II

APPROVAL BY DIRECTORS

The Plan and related matters have been approved by the Board of Directors of LP-2 by written consent in lieu of a special meeting in accordance with the Florida Act and the Pennsylvania Law.

ARTICLE III

FILING ARTICLES OF MERGER; EFFECTIVE TIME OF THE MERGER

Section 1. Filing Articles of Merger. If the Plan is not terminated or abandoned as permitted by the provisions hereof, then Articles of Merger evidencing the transaction contemplated herein shall be filed and recorded in accordance with the Florida Act and the Pennsylvania Law.

Section 2. Effective Time of Merger. The Merger shall be effective at the time and on the date specified in the Articles of Merger (such time and date is herein referred to as the "Effective Time").

ARTICLE IV

ARTICLES OF INCORPORATION AND BY-LAWS

The Articles of Incorporation and By-Laws of LP-2 in effect immediately prior to the Effective Time shall be the Articles of Incorporation and By-Laws of the Surviving Corporation, in each case until amended in accordance with applicable law.

ARTICLE V

BOARD OF DIRECTORS

At the Effective Time, the Board of Directors of the Surviving Corporation shall consist of the persons serving as directors of LP-2 immediately prior to the Effective Time.

ARTICLE VI

EFFECT OF MERGER ON SHARES

Section 1. LP-2's Shares.

Each share of the capital stock of LP-2 that is issued and outstanding immediately prior to the Effective Time shall, at the Effective Time, remain issued and outstanding and no consideration shall be issued in respect thereof.

Section 2. API's Shares.

Each share of API stock that is issued and outstanding immediately prior to the Effective Time shall, at the Effective Time and by operation of law, be cancelled and all certificates evidencing ownership of such shares shall be void and of no effect.

ARTICLE VII

FURTHER ASSURANCES

If at any time the Surviving Corporation shall consider or be advised that any further assignments, conveyances or assurances are necessary or desirable to vest, perfect or confirm in the Surviving Corporation title to any property or rights of API, or otherwise carry out the provisions hereof, the proper officers and directors of API, as of the Effective Time, and thereafter the officers of the Surviving Corporation acting on behalf of API, shall execute and deliver any and all property assignments, conveyances and assurances, and do all things necessary or desirable to vest, perfect or confirm title to such property or rights in the Surviving Corporation and otherwise carry out the provisions hereof.

ARTICLE VIII

TERMINATION

The Plan may be terminated and the proposed Merger abandoned at any time before the Effective Time if the Board of Directors of LP-2 duly adopts a resolution abandoning the Plan.

SECTION IX

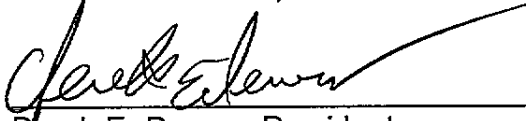
GOVERNING LAW

The Plan shall be governed by the laws of the State of Florida applicable to agreements made and entirely to be performed in such jurisdiction, except to the extent the Pennsylvania Law may be applicable.

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ACCUSTAFF LP-1 AGREEMENT

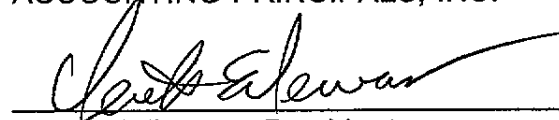
IN WITNESS WHEREOF, the parties hereto have caused this Plan to be executed by their duly authorized officers as of the day and year first above written.

ACCUSTAFF LP-2, INC.



Derek E. Dewan, President

ACCOUNTING PRINCIPALS, INC.



Derek E. Dewan, President