

P 99000044090

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CORPORATION NAME(S) & DOCUMENT NUMBER(S), (if known):

1. IMR Global Oxford Corp.
 (Corporation Name) (Document #)
2. _____
 (Corporation Name) (Document #)
3. _____
 (Corporation Name) (Document #)
4. _____
 (Corporation Name) (Document #)

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 TALLAHASSEE FLORIDA

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NEW FILINGS	
<input type="checkbox"/>	Franchise
<input type="checkbox"/>	Non-Profit
<input type="checkbox"/>	Limited Liability
<input type="checkbox"/>	Domestication
<input type="checkbox"/>	Other

AMENDMENTS	
<input type="checkbox"/>	Amendment
<input type="checkbox"/>	Resignation of R.A., Officer/ Director
<input type="checkbox"/>	Change of Registered Agent
<input type="checkbox"/>	Dissolution/Withdrawal
<input checked="" type="checkbox"/>	Merger

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Merger + A.C.

C. COULLETTE JUN 16 1999

OTHER FILINGS	
<input type="checkbox"/>	Annual Report
<input type="checkbox"/>	Fictitious Name
<input type="checkbox"/>	Name Reservation

REGISTRATION/QUALIFICATION	
<input type="checkbox"/>	Foreign
<input type="checkbox"/>	Limited Partnership
<input type="checkbox"/>	Restatement
<input type="checkbox"/>	Trademark

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ARTICLES OF MERGER
Merger Sheet

MERGING:

ORION CONSULTING, INC., an Ohio corporation, F98000005270

INTO

IMRGLOBAL OXFORD CORP. which changed its name to

IMRGLOBAL - ORION CONSULTING, INC., a Florida corporation,
P99000044090

File date: June 15, 1999

Corporate Specialist: Cheryl Coulliette

**ARTICLES OF MERGER
BETWEEN
IMRGLOBAL OXFORD CORP.
AND
ORION CONSULTING, INC.**

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to Section 607.1105 of the Florida Business Corporation Act and Section 1701.79 of the Laws of the State of Ohio, IMRglobal Oxford Corp., a Florida corporation (the "Surviving Corporation") and Orion Consulting, Inc., an Ohio corporation (the "Merging Corporation"), hereby adopt the following Articles of Merger for the purpose of effecting the merger of the Merging Corporation into the Surviving Corporation (the "Merger"), which will be the surviving corporation in the Merger.

ARTICLE I

The Plan of Merger, as contained in the Agreement and Plan of Merger dated as of June 15, 1999, effecting the Merger of the Merging Corporation with and into the Surviving Corporation is attached hereto and made a part of these Articles of Merger as Exhibit "A" (the "Plan of Merger").

ARTICLE II

The effective time and date of the Merger shall be upon the filing of these Articles of Merger with the Secretary of State of the State of Florida.

ARTICLE III

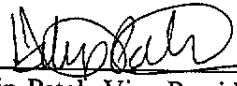
The Plan of Merger was adopted by the Surviving Corporation by the unanimous written consent of its Board of Directors on June 7, 1999 and by the written consent of its sole shareholder, IMRglobal Corp., on June 7, 1999. The Plan of Merger was adopted by the Merging Corporation by the unanimous written consent of its Board of Directors on June 12, 1999 and by the affirmative vote of a majority of the holders of its outstanding shares of common stock on June 12, 1999.

ARTICLE IV

This document may be executed in multiple counterparts, each of which shall be deemed an original and all of which taken together shall constitute one instrument binding on all of the parties, notwithstanding that all the parties are not signatures to the original or the same counterpart.

IN WITNESS WHEREOF, the undersigned have executed these Articles of Merger as of the
____ day of June, 1999.

IMRGLOBAL OXFORD CORP., a Florida
corporation

By: 

Dilip Patel, Vice President

ORION CONSULTING, INC., an Ohio corporation

By: _____
Vincent C. Campanella, Chairman

IN WITNESS WHEREOF, the undersigned have executed these Articles of Merger as of
the _____ day of June, 1999.

IMRGLOBAL OXFORD CORP., a Florida
corporation

By: _____
Dilip Patel, Vice President

ORION CONSULTING, INC., an Ohio corporation

By: 
Vincent C. Campanella, Chairman

**PLAN OF MERGER
BETWEEN
IMRGLOBAL OXFORD CORP.
AND
ORION CONSULTING, INC.**

IMRglobal Oxford Corp., a Florida corporation and Orion Consulting, Inc., an Ohio corporation, hereby adopt the following Plan of Merger, dated as of June 15, 1999, pursuant to Section 607.1101 of the Florida Business Corporation Act.

(a) The name of each of the corporations planning to merge is:

i) The name of the surviving corporation is IMRglobal Oxford Corp. (the "Surviving Corporation"); and

ii) The name of the merging corporation is Orion Consulting, Inc. (the "Merging Corporation").

(b) The effective time and date of the merger shall be upon the filing of the Articles of Merger with the Secretary of State of the State of Florida (the "Effective Time").

(c) The general terms and conditions of the merger are as follows:

At the Effective Time, the separate existence of the Merging Corporation shall cease and the Surviving Corporation shall ultimately succeed to all rights, privileges, immunities, powers, franchises, authority, and real and personal property of the Merging Corporation. The Surviving Corporation shall thereafter be responsible and liable for all obligations of the Merging Corporation, and neither the rights of the creditors nor any liens on the property of the Merging Corporation shall be impaired by the merger.

(d) The manner and basis of converting the shares of each corporation shall be as follows:

i) At the Effective Time, each issued and outstanding share of common stock, par value \$.01 per share, of the Surviving Corporation shall remain outstanding.

ii) At the Effective Time, by virtue of the merger and without any further action on the part of the Merging Corporation, each issued and outstanding share of common stock, no par value per share, of the Merging Corporation ("Merging Corporation Common Stock") shall be converted into the right to receive such number of shares of common stock, \$.10 par value, of IMRglobal Corp. ("IMRglobal Common Stock"), a Florida corporation ("IMRglobal") equal to the quotient determined by dividing U.S. \$60,000,000.00 by the average of the closing price per share of IMRglobal Common Stock on The Nasdaq Stock Market's National Market on the trading days during the 30 calendar days ending one business day immediately prior to the closing of the Merger, or June 14, 1999, whichever shall first occur, divided by the total number of shares of Merging Corporation Common Stock.

(e) The articles of incorporation of the Surviving Corporation shall be amended as follows:

Article I of the Articles of Incorporation shall be amended in its entirety to read as follows:

"The name of the Corporation shall be IMRglobal - Orion Consulting, Inc."

The articles of incorporation of the Surviving Corporation as amended herein shall be the articles of incorporation of the Surviving Corporation and shall continue in full force and effect until amended and changed under the laws of Florida.

(f) The bylaws of the Surviving Corporation at the Effective Time shall become the bylaws of the Surviving Corporation and will continue in full force and effect until changed, altered, or amended as therein provided.

(g) The Boards of Directors of the Surviving Corporation and the Merging Corporation may amend this Plan of Merger at any time prior to the filing of the Articles of Merger.

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