Florida Department of State

Division of Corporations Public Access System Katherine Harris, Secretary of State

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From:

Account Name : HOLLAND & KNIGHT Account Number : 072100000016

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MERGER OR SHARE EXCHANGE

IMRGLOBAL CORP.

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ARTICLES OF MERGER Merger Sheet

MERGING:

IMRGLOBAL - NEVERDAHL-LOFT & ASSOCIATES, INC., a FL corp., P99000099335

IRMGLOBAL - CINERGI CONSULTING PARTNERS, INC., a FL corp., P99000042697

IRMGLOBAL - PROFESSIONAL PARTNERS INC., a FI corp., P99000025227

INTO

IMRGLOBAL CORP., a Florida entity, K35234

File date: December 29, 2000, effective December 31, 2000

Corporate Specialist: Susan Payne

(FRI) DEC 29 2000 16:10 HOLLAND & KNIGHT TAMPA

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Division of Corporations

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Account Name

: HOLLAND & KNIGHT

Account Number : 072100000016

Phone : (813)227-8500

Fax Number : (813)229-0134

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MERGER OR SHARE EXCHANGE

IMRGLOBAL CORP.



FLORIDA DEPARTMENT OF STATE Katherine Harris Secretary of State

January 4, 2001

IMRGLOBAL CORP. 100 SOUTH MISSOURI AVE CLEARWATER, FL 33756US

SUBJECT: IMRGLOBAL CORP.

REF: K35234

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

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Susan Payne Senior Section Administrator FAX Aud. #: H00000067861 Letter Number: 901A00000164

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ARTICLES OF MERGER BETWEEN IMRGLOBAL CORP.

IMRGLOBAL - NEVERDAHL-LOFT & ASSOCIATES, INC. IMRGLOBAL - CINERGI CONSULTING PARTNERS, INC. IMRGLOBAL - PROFESSIONAL PARTNERS INC.

FEFECTIVE DATE

Pursuant to Section 607.1105, Florida Statutes, IMRglobal Corp., a Florida corporation (the "Surviving Corporation"), IMRglobal — Neverdahl-Loft & Associates, Inc., a Florida corporation ("Neverdahl"), IMRglobal — Cinergi Consulting Partners, Inc., a Florida corporation ("Cinergi"), and IMRglobal — Professional Partners Inc., a Florida corporation ("PPI") (Neverdahl, Cinergi and PPI are collectively referred to as the "Merging Corporations"), adopt the following Articles of Merger for the purpose of effecting the merger of the Merging Corporations into the Surviving Corporation (the "Merger"), which will be the surviving corporation in the Merger.

Accordingly, the Surviving Corporation and the Merging Corporations adopt and submit the following Articles of Merger for the purpose of effecting the Merger:

ARTICLE I

The Plan of Merger, as contained in the Agreement and Plan of Merger dated December 29, 2000, effecting the Merger of the Merging Corporations with and into the Surviving Corporation is attached and made a part of these Articles of Merger as Exhibit A (the "Plan of Merger").

ARTICLE II

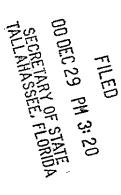
The effective date of the Merger shall be at 12:01 a.m. on December 31, 2000.

ARTICLE III

The Plan of Merger was adopted by the Surviving Corporation by the unanimous written consent of its Board of Directors on December 29, 2000. Shareholder approval of the Surviving Corporation was not required. The Plan of Merger was adopted by the Merging Corporations by the unanimous written consent of their respective Boards of Directors and shareholders on December 29, 2000.

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 this document, dated December 29, 2000.

IMRglobal Corp.

By: Vincent Addonisio, Executive Vice President

IMRglobal – Cinergi Consulting Partners, Inc.

By Vin and Solo Lomoso Vincent Addonisio, President

IMRglobal – Neverdahl-Loft & Associates, Inc.

By: Vincent Addonisio, President

IMRglobal - Professional Partners Inc.

Vincent Addonisio, President

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EXHIBIT A

AGREEMENT AND PLAN OF MERGER BETWEEN

IMRGLOBAL CORP.
IMRGLOBAL - NEVERDAHL-LOFT & ASSOCIATES, INC.
IMRGLOBAL - CINERGI CONSULTING PARTNERS, INC.
IMRGLOBAL - PROFESSIONAL PARTNERS INC.

IMRglobal Corp., a Florida corporation and IMRglobal — Neverdahl-Loft & Associates, Inc., a Florida corporation, IMRglobal — Cinergi Consulting Partners, Inc., a Florida corporation, and IMRglobal — Professional Partners Inc., a Florida corporation, hereby adopt the following Agreement and Plan of Merger, dated December 29, 2000, pursuant to Section 607.1101, Florida Statutes.

- The name of each corporation planning to merge is:
- i) The name of the surviving corporation is IMRglobal Corp. (the "Surviving Corporation");
- ii) The name of the merging corporations are IMRglobal Neverdahl-Loft & Associates, Inc., IMRglobal Cinergi Consulting Partners, Inc. and IMRglobal Professional Partners Inc. (collectively, the
- a) The effective time and date of the merger shall be at 12:01 a.m. on December 31, 2000 (the "Effective Time").
 - b) The general terms and conditions of the merger are as follows:

At the Effective Time, the separate existence of the Merging Corporations 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 Corporations. The Surviving Corporation shall thereafter be responsible and liable for all obligations of the Merging Corporations, and neither the rights of the creditors nor any liens on the property of the Merging Corporations shall be impaired by the merger.

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

At the Effective Time, by virtue of the merger and without any further action on the part of the Merging Corporations, each issued and outstanding share of common stock of the Merging Corporations immediately prior to the Effective Time shall be cancelled and extinguished and cease to exist.

At the Effective Time, by virtue of the merger and without any further action on the part of the Surviving Corporation, each issued and outstanding share of common stock of the Surviving Corporation outstanding immediately prior to the Effective Time shall remain issued and outstanding.

- d) The articles of incorporation and bylaws of the Surviving Corporation, as in effect at the Effective provided.
- e) The Boards of Directors of each corporation to the merger may amend the Agreement and Plan of Merger at any time prior to the filing of the Articles of Merger.

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