

P99000025227

ARTICLES OF MERGER
Merger Sheet

MERGING:

000003527090--9

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

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

IMRGLOBAL - PROFESSIONAL PARTNERS INC., a FL corp., P99000025227

INTO

IMRGLOBAL CORP., a Florida entity, K35234

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

Corporate Specialist: Susan Payne