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To:

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From:

John C. Davis, Legal Counsel
Account Name : AKERMAN, SENTERFITT & EIDSON, P.A.
Account Number : 075471001363
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MERGER OR SHARE EXCHANGE

AKERMAN, SENTERFITT & EIDSON, P.A.

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ARTICLES OF MERGER
OF
KORNREICH, CROSLAND & BRAMNICK, P.A.,
a Florida corporation
WITH AND INTO
AKERMAN, SENTERFITT & EIDSON, P.A.,
a Florida corporation

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SECRETARY OF STATE

Pursuant to the provisions of Sections 607.1105 of the Florida Business Corporation Act ("FBCA"), Kornreich, Crosland & Bramnick, P.A., a Florida corporation, and Akerman, Senterfitt & Eidson, P.A., a Florida corporation, hereby execute and adopt the following Articles of Merger and certify as follows:

1. The names of the corporations which are parties to the merger contemplated by these Articles of Merger (the "Merger") are Kornreich, Crosland & Bramnick, P.A., a Florida corporation, and Akerman, Senterfitt & Eidson, P.A., a Florida corporation.
2. Akerman, Senterfitt & Eidson, P.A. is the surviving corporation.
3. A copy of the Plan of Merger is attached hereto as Exhibit "A" and is incorporated by reference as if fully set forth herein.
4. The Plan of Merger was approved by the Board of Directors on December 19, 2003 and the shareholders of Kornreich, Crosland & Bramnick, P.A. on December 29, 2003.
5. The Plan of Merger was approved by the Board of Directors on December 17, 2003 and the shareholders of Akerman, Senterfitt & Eidson, P.A. on December 29, 2003.
6. The effective date and time of the merger shall be upon the filing of these Articles of Merger with the Department of State of the State of Florida in accordance with Section 607.1105 of the FBCA.

[Signatures on following page.]

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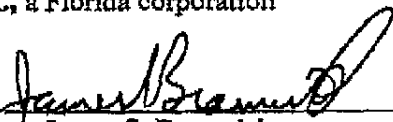
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IN WITNESS WHEREOF, the parties have caused these Articles of Merger to be executed as of January 2, 2004.

AKERMAN, SENTERFITT & EIDSON, P.A.,
a Florida corporation

By: 
Name: J. Thomas Cardwell
Title: Chairman

KORNREICH, CROSLAND & BRAMNICK,
P.A., a Florida corporation

By: 
Name: James S. Bramnick
Title: Vice President

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Exhibit "A"

PLAN OF MERGER

This Plan of Merger (this "Plan") is adopted and approved as of January 2, 2004 between **AKERMAN, SENTERFITT & EIDSON, P.A.**, a Florida corporation, (sometimes hereinafter defined as the "Company") and **KORNREICH, CROSLAND & BRAMNICK, P.A.**, a Florida corporation (sometimes hereinafter defined as the "Merging Corporation").

RECITALS

The boards of directors and shareholders of the Merging Corporation and the Company have determined that it is advisable and in the best interests of each such corporation and its respective shareholders that the Merging Corporation be merged with and into the Company (the "Merger") on the terms and subject to the conditions set forth herein.

ARTICLE I

The Merger

At the Effective Time (as defined in Article V hereof), the Merging Corporation shall be merged with and into the Company in accordance with the Florida Business Corporation Act of the State of Florida, and the separate existence of the Merging Corporation shall cease and the Company shall thereafter continue as the surviving corporation (the "Surviving Corporation") under the laws of the State of Florida.

ARTICLE II

The Surviving Corporation

A. At the Effective Time, the Articles of Incorporation of the Company, as in effect immediately prior to the Effective Time, shall be the Articles of Incorporation of the Surviving Corporation.

B. At the Effective Time, the Bylaws of the Company, as in effect immediately prior to the Effective Time, shall be the Bylaws of the Surviving Corporation, until thereafter altered, amended or repealed in accordance with applicable laws and the Articles of Incorporation and Bylaws of the Surviving Corporation.

C. At the Effective Time, the officers and directors of the Company shall be the officers and directors of the Surviving Corporation until their successors are elected and have qualified.

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ARTICLE III
Manner and Basis of Converting Shares

A. At the Effective Time, the outstanding shares of capital stock of the Merging Corporation (the "Merging Corporation Capital Stock"), which shall be issued and outstanding (other than shares held in treasury) shall, by virtue of the Merger and without any action on the part of the holders thereof, be converted into the right to receive (i) 400,000 voting shares, \$1.00 par value of the Company and (ii) an amount of additional voting shares of the Company, \$1.00 par value equal to (a) two-thirds of the cash (net of any liabilities assumed in respect of amounts due to clients of Merging Corporation) received by the Company from the payment of receivables and work in process of the Merging Corporation as of the Effective Time (as set forth on Schedule 2.20 of the Merger Agreement) as of October 31, 2004 plus (b) the Merging Corporation's cash on hand, if any, as of the Effective Time which is acquired by the Company, plus (c) income tax refunds paid to the Company by October 31, 2004 in respect of the Merging Corporation's operations prior to the Effective Time, plus (d) any refund paid to the Company by October 31, 2004 in respect of the Merging Corporation's prepaid insurance premiums, plus (e) refunds received by AS&E from the Company's accounting and pension professionals in respect of overpayments made by the Company, minus (f) 400,000; provided however, that in no event shall the amount of shares described in clause (ii) above exceed 400,000 shares.

B. At the Effective Time, each share of Merging Corporation Capital Stock held in treasury shall be canceled and extinguished without any conversion thereof.

C. At the Effective Time, each right to acquire shares of Merging Corporation Capital Stock, to the extent that any such rights exist, which shall be issued and outstanding, shall, by virtue of the Merger and without any action on the part of the holder thereof, be canceled and extinguished.

ARTICLE IV
Effect of Merger

At the Effective Time, all property, rights, privileges, powers and franchises of the Merging Corporation and the Company shall vest in the Surviving Corporation, and all liabilities and obligations of the Merging Corporation and the Company shall become liabilities and obligations of the Surviving Corporation.

ARTICLE V
Effective Time

As used in this Plan of Merger, the term "Effective Time" shall mean the date and time of filing of Articles of Merger with the Department of State of the State of Florida, with respect to the Merger.

[END OF DOCUMENT]