



THE UNITED STATES
CORPORATION
COMPANY

F010000001646

FILED
APR -6 PM 3:58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCOUNT NO. : 072100000032
REFERENCE : 105793 4305845
AUTHORIZATION :
COST LIMIT : \$70.00 *Patricia Piguto*

ORDER DATE : April 5, 2001
ORDER TIME : 12:44 PM
ORDER NO. : 105793-015
CUSTOMER NO: 4305845

Merger

100003963021--4

CUSTOMER: Mr. Matt Rizzo
Willkie Farr & Gallagher
787 Seventh Avenue

New York, NY 10019-6099

RECEIVED
DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
2001 APR -6 PM 1:42
NOT INTENDED
TO ACKNOWLEDGE
SUFFICIENCY OF FILING

ARTICLES OF MERGER

INTEGRATED BUSINESS SOFTWARE,
INC.

INTO

E-FICIENT SOFTWARE, INC.

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

____ CERTIFIED COPY
XX PLAIN STAMPED COPY

CONTACT PERSON: Jeanine Reynolds
EXAMINER'S INITIALS:

AR
4/6/01

ARTICLES OF MERGER
Merger Sheet

MERGING:

INTEGRATED BUSINESS SOFTWARE, INC., a Fla corp. P00000054803

into

E-FFICIENT SOFTWARE, INC., a Delaware entity F01000001646

File date: April 6, 2001

Corporate Specialist: Annette Ramsey

Account number: 072100000032

Amount charged: 70.00

ARTICLES OF MERGER
OF
INTEGRATED BUSINESS SOFTWARE, INC.
AND
E-EFFICIENT SOFTWARE, INC.

FILED
01 APR -6 PM 3:58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

To the Department of State

State of Florida

Pursuant to the provisions of the Florida Business Corporation Act, the domestic wholly-owned subsidiary business corporation and the foreign parent business corporation herein named do hereby adopt the following articles of merger.


1. Attached is the Plan of Merger for merging Integrated Business Software, Inc. with and into e-efficient Software, Inc. as approved by the Board of Directors of Integrated Business Software, Inc. on March 31, 2001 and adopted at a meeting by the Board of Directors of e-efficient Software, Inc. on March 31, 2001 ("Exhibit A").

2. The merger of Integrated Business Software, Inc. with and into e-efficient Software, Inc. is permitted by the laws of the jurisdiction of organization of e-efficient Software, Inc. and has been authorized in compliance with said laws. The date of adoption of the Plan of Merger by the Board of Directors of e-efficient Software, Inc. was March 31, 2001.

3. Shareholder approval was not required for the merger.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Merger as of the 31st day of March, 2001.

Integrated Business Software, Inc.

By: 
Name: Michael Norris
Capacity: President

e-efficient Software, Inc.


By: 
Name: Michael Norris
Capacity: President

Exhibit A

PLAN OF MERGER
OF
INTEGRATED BUSINESS SOFTWARE, INC.
AND
E-EFFICIENT SOFTWARE, INC.

PLAN OF MERGER approved on March 31, 2001 by Integrated Business Software, Inc. ("IBS"), a business corporation incorporated under the laws of the State of Florida, and by resolution adopted by its Board of Directors on said date, and approved on March 31, 2001 by e-efficient Software, Inc., a business corporation incorporated under the laws of the State of Delaware, and by resolution adopted by its Board of Directors on said date.

1. IBS shall, pursuant to the provisions of Florida Business Corporation Act and pursuant to the provisions of the Delaware General Corporation Law, be merged into e-efficient Software, Inc., which shall be the surviving corporation upon the effective date of the merger in the jurisdiction of its organization and which is sometimes hereinafter referred to as the "parent corporation", and which shall continue to exist as said surviving corporation pursuant to the provisions of the Delaware General Corporation Law. The separate existence of IBS, which is a wholly-owned subsidiary of e-efficient Software, Inc., and which is sometimes hereinafter referred to as the "subsidiary corporation", shall cease upon the effective date of the merger in accordance with the provisions of the Florida Business Corporation Act.

2. The Certificate of Incorporation of the parent corporation upon the effective date of the merger in the jurisdiction of its organization shall be the Certificate of Incorporation of said parent corporation, and said Certificate of Incorporation shall continue in full force and effect until amended and changed in the manner prescribed by the provisions of the Delaware General Corporation Law.

3. The issued shares of the subsidiary corporation shall not be converted or exchanged in any manner inasmuch as the parent corporation presently owns directly all of the outstanding shares of said subsidiary corporation and will continue to own said shares prior to the adoption of this Plan of Merger and prior to the effective date thereof. Each of the issued shares of the subsidiary corporation shall be surrendered and extinguished upon the effective date of the merger in the State of Florida. The issued shares of the parent corporation shall not be converted or exchanged in any manner, but each said share which is issued as of the effective date of the merger in the State of Delaware shall continue to represent one issued share of the parent corporation.

4. In the event that this Plan of Merger shall have been duly authorized on behalf of the parent corporation in accordance with the provisions of the Delaware General Corporation Law and that the merger of the subsidiary corporation into the parent corporation shall have been fully authorized in accordance with the provisions of said Delaware General Corporation Law, and, in the event that this Plan of Merger shall have been fully approved and adopted upon behalf of the subsidiary corporation in the manner prescribed by the provisions of the Florida Business Corporation Act, the parent corporation and the subsidiary corporation hereby stipulate that they will cause to be executed and filed and/or recorded any document or documents prescribed by the laws of the State of Delaware and the laws of the State of Florida, and that they will cause to be performed all necessary acts therein and elsewhere to effectuate the merger.

5. Any officer of the parent corporation and any officer of the subsidiary corporation are hereby authorized to execute Articles of Merger upon behalf of said corporations, respectively, in conformity with the provisions of the Florida Business Act; and the Board of Directors and the proper officers of the parent corporation and of the subsidiary corporation, respectively, are hereby authorized, empowered, and directed to do any and all acts and things, and to make, execute, deliver, file, and/or record any and all instruments, papers, and documents which shall be or become necessary, proper, or convenient to carry out or put into effect any of the provisions of this Plan of Merger or of the merger herein provided for.