



L27672

FILED
99 FEB -4 AM 9:13
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

February 3, 1999

Velma Shephard
State of Florida
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399

500002749945--3

-01/21/99--01079--005

*****70.00 *****70.00

Dear Ms. Shephard:

Thank you for taking the time today to explain the problem with the previously submitted paperwork. Enclosed are revised Articles of Merger and Plan of Merger for Powersoft, Inc. and Accounting Solutions of South Florida, Inc. No check is enclosed since the payment was submitted with the initial paperwork.

I have enclosed a Fed Ex airbill containing the necessary information for you send my copy of the merger documents back to me after filing by the State.

Again, thank you for your personal attention in this matter.

Sincerely,

Minda Price
President

Merger

2/5/99

764 Heron Road
Weston, Florida 33326
Phone 954-384-0488
Fax 954-384-0232

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

ACCOUNTING SOLUTIONS OF SOUTH FLORIDA, INC., a Florida corporation,
P93000054619

INTO

POWERSOFT, INC., a Florida corporation, L27672.

File date: February 4, 1999

Corporate Specialist: Velma Shepard

ARTICLES OF MERGER

The following articles of merger are being submitted in accordance with the Florida Business Corporation Act, pursuant to section 607.1105, F.S.

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FIRST: The exact name, street address of its principal office, jurisdiction, and entity type of the **surviving** corporation are as follows:

<u>Name and Street Address</u>	<u>Jurisdiction</u>	<u>Entity Type</u>
Powersoft, Inc. 764 Heron Road Weston, FL 33326	Florida	corporation

Florida Document/Registration Number: L27672

FEI#: 65-0153758

SECOND: The exact name, street address of its principal office, jurisdiction, and entity type for each **merging** corporation are as follows:

<u>Name and Street Address</u>	<u>Jurisdiction</u>	<u>Entity Type</u>
Accounting Solutions of South Florida, Inc. 764 Heron Road Weston, FL 33326	Florida	corporation

Florida Document/Registration Number: P93000054619

FEI#: 65-0426674

THIRD: The Plan of Merger is attached.

FOURTH: The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State.

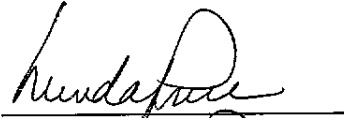
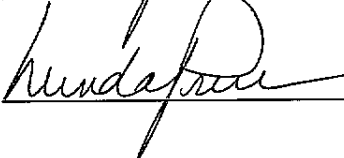
FIFTH: Adoption of Merger by surviving corporation.

The Plan of Merger was adopted by the shareholders of the surviving corporation on January 12, 1999.

SIXTH: Adoption of Merger by merging corporation.

The Plan of Merger was adopted by the shareholders of the merging corporation on January 12, 1999.

SEVENTH: SIGNATURE(S) FOR EACH CORPORATION:

<u>Name of Corporation</u>	<u>Signature(s)</u>	<u>Typed or Printed Name of Individual & Title</u>
Accounting Solutions of South Florida, Inc.		Minda Price, President
Powersoft, Inc.		Minda Price, President

Agreement and Plan of Merger

This agreement and Plan of Merger is made this January 12, 1999 between Powersoft, Inc., a Florida corporation ("Powersoft") and Accounting Solutions of South Florida, Inc., a Florida corporation ("Accounting Solutions").

Recitals

Powersoft is a Florida corporation with its principal place of business located in Weston, Florida. Powersoft is authorized to issue 1,000 shares of common stock, no par value, of which 1,000 shares are issued and outstanding as of the date of this Agreement.

Accounting Solutions is a Florida corporation with its principal place of business located in Weston, Florida. Accounting Solutions is authorized to issue 1000 shares of common stock, no par value, of which 100 shares are issued and outstanding as of the date of this Agreement.

The boards of directors of Powersoft and Accounting Solutions agree that it is in the best business interests of the corporations and their shareholders that Accounting Solutions be merged into Powersoft, in accordance with the terms and conditions of this Agreement and Plan of Merger, in such manner that this transaction qualify as a reorganization within the meaning of Section 368(a)(1)(A) of the Internal Revenue Code of 1954, as amended.

Therefore in consideration of the mutual covenants set forth in this Agreement and subject to the terms and conditions of this Agreement, the parties agree as follows:

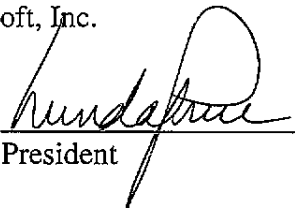
- 1. Accounting Solutions shall merge with and into Powersoft, which shall be the surviving corporation.**
2. On the effective date of the merger, the separate existence of Accounting Solutions shall cease, and Powersoft shall succeed to all the rights, privileges, immunities, and franchises, and all the property, real, personal or mixed of Accounting Solutions without the necessity for any separate transfer. Powersoft shall thereafter be responsible and liable for all liabilities and obligations of Accounting Solutions, and neither the rights of creditors nor any liens on the property of the absorbed corporation shall be impaired by the merger.
3. Each share of the common stock of Accounting Solutions issued and outstanding as of the effective date of merger shall be converted into an equal number of shares of common stock of Powersoft on a one-for-one basis. Upon the effective date of the merger, holders of outstanding stock of Accounting Solutions shall surrender their shares to Powersoft and shall thereafter be issued new shares of Powersoft stock in exchange.
4. The Articles of Incorporation of Powersoft shall continue to be its articles of incorporation following the effective date of the merger.
5. The bylaws of Powersoft shall continue to be its bylaws following the effective date of merger.
6. The directors and officers of Powersoft on the effective date of the merger shall continue as the directors and officers of Powersoft for the full unexpired terms of their offices and until their successors have been elected or appointed and qualified.

7. Neither Powersoft nor Accounting Solutions shall, prior to the effective date of the merger, engage in any activity or transaction other than in the ordinary course of business, except that each corporation may take all action necessary or appropriate under federal or state law to consummate this merger.
8. This Agreement and Plan of Merger shall be submitted for the approval of the shareholders of Powersoft and Accounting Solutions, such approval to be obtained on or before January 31, 1999.
9. The effective date of this merger shall be the date when a certificate of merger is issued by the Secretary of State of the State of Florida.

In witness whereof, the parties have executed this Agreement and Plan of Merger as of the date set forth above.

Powersoft, Inc.

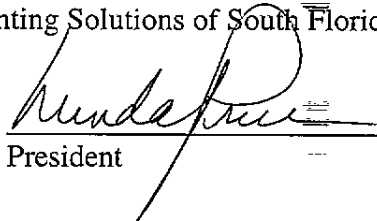
By



President

Accounting Solutions of South Florida, Inc.

By

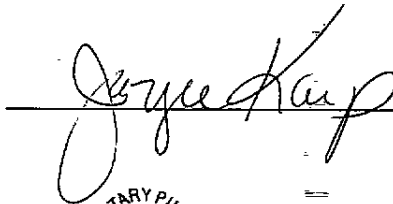


President

Attest:



NOTARY PUBLIC
STATE OF FLORIDA
JOYCE N. KARP
COMMISSION # CC 478020
EXPIRES JUL 5, 1999
BONDED THRU
ATLANTIC BONDING CO., INC.



NOTARY PUBLIC
STATE OF FLORIDA
JOYCE N. KARP
COMMISSION # CC 478020
EXPIRES JUL 5, 1999
BONDED THRU
ATLANTIC BONDING CO., INC.