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MERGER OR SHARE EXCHANGE

ABACUS SOFTWARE GROUP, INC.

Certificate of Status	0
Certified Copy	0
Page Count	05
Estimated Charge	$105.00

Merger 12-8-08

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ARTICLES OF MERGER
(Profit Corporations)

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

First: The name and jurisdiction of the **surviving** corporation:

Name	Jurisdiction	Document Number (If known/ applicable)
Abacus Software Group, Inc.	Massachusetts	

Second: The name and jurisdiction of each **merging** corporation:

Name	Jurisdiction	Document Number (If known/ applicable)
Abacus Software Group, Inc.	Massachusetts	
Abacus Software Group Holdings, Inc.	Florida	P00000001529

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.

OR ____/____/____ (Enter a specific date. NOTE: An effective date cannot be prior to the date of filing or more than 90 days after merger file date.)

Fifth: Adoption of Merger by **surviving** corporation - **(COMPLETE ONLY ONE STATEMENT)**
The Plan of Merger was adopted by the shareholders of the surviving corporation on 12/04 /08.

The Plan of Merger was adopted by the board of directors of the surviving corporation on ____________ and shareholder approval was not required.

Sixth: Adoption of Merger by **merging** corporation(s) **(COMPLETE ONLY ONE STATEMENT)**
The Plan of Merger was adopted by the shareholders of the merging corporation(s) on 12/ 04 /08.

The Plan of Merger was adopted by the board of directors of the merging corporation(s) on ____________ and shareholder approval was not required.

(Attach additional sheets if necessary)

Seventh: **SIGNATURES FOR EACH CORPORATION**

Name of Corporation	Signature of an Officer or Director	Typed or Printed Name of Individual & Title
Abacus Software Group, Inc.	Saluni P. Fadia	Saluni P. Fadia, President
Abacus Software Group Holdings, Inc.	Saluni P. Fadia	Saluni P. Fadia, President

PLAN OF MERGER

THIS PLAN OF MERGER dated as of December 4, 2008, is made by and among Abacus Software Group, Inc., a Massachusetts corporation ("ABACUS MA"), Abacus Software Group, Inc., a California corporation ("ABACUS CA"), and Abacus Software Group Holdings, Inc., a Florida corporation ("ABACUS FL").

WITNESSETH:

WHEREAS, ABACUS MA, ABACUS CA and ABACUS FL are engaged in similar aspects of the IT consulting business;

WHEREAS, the parties desire to provide for the merger of ABACUS CA and ABACUS FL with and into ABACUS MA pursuant to Massachusetts General Laws, Chapter 156D, with ABACUS MA as the surviving corporation in the merger;

WHEREAS, the authorized capital stock of ABACUS CA consists of 100,000 shares of Common Stock, of which 33,050 shares are issued and outstanding, all of which issued and outstanding shares are entitled to vote at any meeting of the stockholders of said corporation;

WHEREAS, the authorized capital stock of ABACUS FL consists of 6,250,050 shares of Common Stock, of which 3,125,050 shares are issued and outstanding, all of which issued and outstanding shares are entitled to vote at any meeting of the stockholders of said corporation;

WHEREAS, the authorized capital stock of ABACUS MA consists of 275,000 shares of Common Stock, of which 100 shares are issued and outstanding, all of which issued and outstanding shares are entitled to vote at any meeting of the stockholders of said corporation;

NOW, THEREFORE, the parties to this Agreement hereby agree upon the following terms and conditions of merger:

1. ABACUS CA and ABACUS FL will be merged with and into ABACUS MA as the surviving corporation effective upon the filing of Articles of Merger with the Massachusetts Secretary of State (the "Effective Date").

2. This Agreement of Merger shall be subject to the approval of the stockholders of ABACUS CA, ABACUS FLA and ABACUS MA, respectively, and to the obtaining of any and all other necessary consents and approvals.

3. The authorized capital stock, By-Laws, directors and officers of the surviving corporation shall be those of ABACUS MA as of the Effective Date.

4. Each share of Common Stock of ABACUS CA and ABACUS FL outstanding on the Effective Date shall be converted into a share of Common Stock of ABACUS MA as of such date. Upon surrender of the certificates representing the shares of Common Stock of ABACUS CA and ABACUS FL owned by each stockholder of record as of the Effective Date, such certificates shall be cancelled and a new certificate shall be delivered to each such stockholder evidencing ownership by such stockholder of an equal number of shares of Common Stock of ABACUS MA.