

PO10000002407

Florida Department of State

Division of Corporations

Public Access System

Katherine Harris, Secretary of State

Electronic Filing Cover Sheet

Note: Please print this page and use it as a cover sheet. Type the fax audit number (shown below) on the top and bottom of all pages of the document.

((H01000025955 5)))

Note: DO NOT hit the REFRESH/RELOAD button on your browser from this page. Doing so will generate another cover sheet.

To:

Division of Corporations
Fax Number : (850) 922-4000

From:

Account Name : HUNTON & WILLIAMS
Account Number : I20000000236
Phone : (305) 810-2542
Fax Number : (305) 810-2460

FILED
01 MAR 12 PM 3:48
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

MERGER OR SHARE EXCHANGE

Business Tax Services, Inc.

RECEIVED
01 MAR 12 PM 1:53
DIVISION OF CORPORATIONS

Certificate of Status	0
Certified Copy	1
Page Count	05
Estimated Charge	\$78.75

Meizer
KRO
3-12

ARTICLES OF MERGER
Merger Sheet

MERGING:

COMPUPAY ACQUISITION CORP., a Florida corporation, document number
P01000002407

INTO

BUSINESS TAX SERVICES, INC., a Washington corporation not qualified in
Florida

File date: March 12, 2001

Corporate Specialist: Karen Gibson

ARTICLES OF MERGER

of

COMPUPAY ACQUISITION CORP.
(a Florida corporation)

and

BUSINESS TAX SERVICES, INC.
(a Washington corporation),

FILED
01 MAR 12 PM 3:48
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned corporations hereby submit these Articles of Merger pursuant to Sections 607.1101, 607.1105 and 607.1107 of the Florida Business Corporation Act (the "Florida Act") and Chapters 23B.11.010 through 23B.11.040 and Chapter 23B.11.070 of the State of Washington Business Corporation Act (the "Washington Act") and collectively with the Florida Act, the "Applicable State Laws"), and certify that:

1. CompuPay Acquisition Corp., a Florida corporation ("Merger Sub") shall be merged with and into Business Tax Services, Inc., a Washington corporation ("BTS" and together with Merger Sub, sometimes referred to herein as the "Constituent Corporations"), and BTS shall be the surviving corporation (the "Surviving Corporation").

2. The Plan of Merger (as hereinafter defined) pursuant to which Merger Sub shall be merged with and into BTS (the "Merger"), was approved and adopted by the Sole Director of each of Merger Sub and CompuPay, Inc., the parent of Merger Sub ("CompuPay"), by written consents dated March 9, 2001, and by the Board of Directors of BTS by written consent dated March 9, 2001, in each case in accordance with each of Applicable State Laws. Approval by the shareholders of CompuPay of the Plan of Merger was not required under Section 607.1103(7)(b) of the Florida Act. The Merger was duly approved by the shareholders of BTS pursuant to the Chapter 23B.11.030 of the Washington Act and by the Sole Shareholder of Merger Sub by written consent dated March 9, 2001.

3. The Merger is permitted by the laws of all of the Applicable States Laws, and each of the Constituent Corporations has complied with the laws of their respective jurisdictions of organization in effecting the Merger.

4. The Merger shall be carried out in accordance with the following plan of merger (the "Plan of Merger"):

PLAN OF MERGER

(a) ^{*} The Parties. Merger Sub shall be merged with and into BTS and BTS shall be the Surviving Corporation.

(b) Terms and Conditions of Merger.

(i) The Merger (as hereinafter defined) shall become effective on the later of the time of filing of the Articles of Merger with the Secretary of State of the State of Washington in accordance with the Washington Act and the time of filing of the Articles of Merger with the Secretary of State of the State of Florida in accordance with the Florida Act (the "Effective Date").

(ii) As of the Effective Date, Merger Sub will be merged with and into BTS which will be the Surviving Corporation and which will continue to exist under its present name pursuant to the provisions of the Washington Act (the "Merger"). The separate corporate existence of Merger Sub shall cease in accordance with the provisions of the Applicable State Laws.

(iii) From and after the Effective Date, the Articles of Incorporation of BTS, as in effect immediately prior to the Effective Date, shall remain and be the Articles of Incorporation of the Surviving Corporation, until amended pursuant to the provisions of the Washington Act.

(iv) From and after the Effective Date, the Bylaws of BTS, as in effect immediately prior to the Effective Date, shall remain and be the Bylaws of the Surviving Corporation until changed, altered or amended as therein provided and in the manner prescribed by the provisions of the Washington Act.

(c) Manner and Basis of Converting Shares. The manner of converting or canceling shares of BTS and Merger Sub in the Merger shall be as follows:

(i) The shares of Common Stock, par value \$100 per share, of BTS (the "BTS Shares") issued and outstanding immediately prior to the Effective Date (including fractional shares) shall, by virtue of the Merger and without any action on the part of the holder thereof, be automatically converted into the right to receive 8,515 shares of the Voting Common Stock, par value \$0.01 per share, of CompuPay (collectively, the "Merger Consideration"). Each option to purchase BTS Shares that has not been exercised prior to the Effective Date shall be canceled automatically.

(ii) Immediately thereafter, each share of the Common Stock, par value \$0.01 per share, of Merger Sub ("Merger Sub Shares") issued and outstanding immediately prior to the Effective Date shall be automatically converted into one share of the BTS Shares.

5. The effective date and time of the Merger shall become effective on the later of the time of filing of the Articles of Merger with the Secretary of State of the State of Washington in accordance with the Washington Act and the filing of the Articles of Merger with the Secretary of State of the State of Florida in accordance with the Florida Act (the "Effective Date").

[signatures on the following page]

IN WITNESS WHEREOF, these Articles of Merger have been executed on behalf of each of CompuPay Acquisition Corp. and Business Tax Services, Inc. by their authorized officers as of March 9th, 2001.

COMPUPAY ACQUISITION CORP.

By: Peter Roth
Peter Roth
President

BUSINESS TAX SERVICES, INC.

By: _____
D. Anthony Lile
President

COMPUPAY, INC.

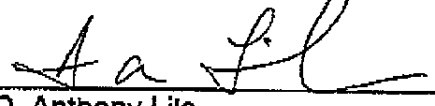
By: Thomas Heinzmann
Thomas Heinzmann
President

IN WITNESS WHEREOF, these Articles of Merger have been executed on behalf of each of CompuPay Acquisition Corp. and Business Tax Services, Inc. by their authorized officers as of March 9th, 2001.

COMPUPAY ACQUISITION CORP.

By: _____
Peter Roth
President

BUSINESS TAX SERVICES, INC.

By: 
D. Anthony Lile
President

COMPUPAY, INC.

By: _____
Thomas Heinzmann
President

Path: DOCSOPEN\MIAMI\08540\99999\000303\#TW01! DOC
Doc #: 19220; V. 1