

CT CORPORATION SYSTEM

S56085

FILED
02 SEP -3 PM 4:09
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CORPORATION(S) NAME

Best Software, Inc.

merging: Fenimore Software Group, Inc.

merger

<input type="checkbox"/> Profit	<input type="checkbox"/> Amendment	<input checked="" type="checkbox"/> Merger
<input type="checkbox"/> Nonprofit		
<input type="checkbox"/> Foreign	<input type="checkbox"/> Dissolution/Withdrawal	<input type="checkbox"/> Mark
	<input type="checkbox"/> Reinstatement	
<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Annual Report	<input type="checkbox"/> Other
<input type="checkbox"/> LLC	<input type="checkbox"/> Name Registration	<input type="checkbox"/> Change of RA
	<input type="checkbox"/> Fictitious Name	<input type="checkbox"/> UCC
<input checked="" type="checkbox"/> Certified Copy	<input type="checkbox"/> Photocopies	<input type="checkbox"/> CUS
<input type="checkbox"/> Call When Ready	<input type="checkbox"/> Call If Problem	<input type="checkbox"/> After 4:30
<input checked="" type="checkbox"/> Walk In	<input type="checkbox"/> Will Wait	<input checked="" type="checkbox"/> Pick Up
<input type="checkbox"/> Mail Out		

RECEIVED
02 SEP -3 PM 11:09

Name 9/3/02
Availability 9/3/02
Document AR
Examiner AR
Updater AR
Verifier _____
W.P. Verifier _____

9/3/02

Order#: 5559461
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-09/03/02--01057--014
Ref#: *****78.75 *****78.75

Amount: \$ _____

660 East Jefferson Street
Tallahassee, FL 32301
Tel. 850 222 1092
Fax 850 222 7615

ARTICLES OF MERGER
Merger Sheet

MERGING:

FENIMORE SOFTWARE GROUP, INC., a Florida corporation S56085

INTO

BEST SOFTWARE, INC.. a Virginia entity not qualified in Florida

File date: September 3, 2002

Corporate Specialist: Annette Ramsey

ARTICLES OF MERGER

The following Articles of Merger are submitted in accordance with Section 607.1105 of the Florida Business Corporation Act (the "FBCA").

FIRST: The name and jurisdiction of the surviving corporation is :

<u>Name</u>	<u>Jurisdiction</u>
Best Software, Inc.	Virginia

SECOND: The name and jurisdiction of the merging corporation is:

<u>Name</u>	<u>Jurisdiction</u>
Fenimore Software Group, Inc.	Florida

THIRD: The Plan of Merger is attached hereto as Addendum A.

FOURTH: The Plan of Merger was adopted by the board of directors of the surviving corporation on August 30, 2002 and shareholder approval was not required.

FIFTH: The Plan of Merger was adopted by the board of directors of the merging corporation on August 30, 2002 and shareholder approval was not required.

SIXTH: The address of the principal office of the surviving corporation is:
11413 Isaac Newton Square, Reston, Virginia 22090

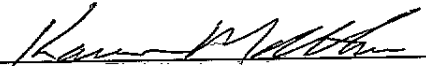
SEVENTH: The surviving corporation appoints the Secretary of State of the State of Florida as its agent for service of process in any proceeding to enforce any obligation or the rights of dissenting shareholders of Fenimore Software Group, Inc.

EIGHTH: The surviving corporation agrees to promptly pay to any dissenting shareholders of Fenimore Software Group that is a party to the merger the amount, if any, to which they are entitled under Section 607.1302 of the FBCA.

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CLERK OF STATE
TALLAHASSEE, FLORIDA

The undersigned Chief Financial Officer of Best declares that the facts herein stated are true as of August 30, 2002.

BEST SOFTWARE, INC.

By: 
Name: Karen Mortham
Title: Chief Financial Officer

The undersigned President of Fenimore Software Group, Inc. declares that the facts herein stated are true as of August 30, 2002.

FENIMORE SOFTWARE GROUP, INC.

By: _____
Name: James R. Eckstaedt
Title: President

Signature Page to Articles of Merger (Florida)

The undersigned Chief Financial Officer of Best declares that the facts herein stated are true as of August 30, 2002.

BEST SOFTWARE, INC.

By: _____
Name: Karen Mortham
Title: Chief Financial Officer

The undersigned President of Fenimore Software Group, Inc. declares that the facts herein stated are true as of August 30, 2002.

FENIMORE SOFTWARE GROUP, INC.

By: J. R. Eckstaedt
Name: James R. Eckstaedt
Title: President

Signature Page to Articles of Merger (Florida)

ADDENDUM A**PLAN OF MERGER**

August 30, 2002

Pursuant to the provisions of Section 607.1104, Et. Seq., of the Florida Business Corporation Act (the "FBCA") and the provisions of Section 13.1-719, Et. Seq., of the Virginia Corporations Code (the "VCC"), Best Software, Inc. (the "Parent Corporation"), a Virginia corporation, and Fenimore Software Group, Inc. (the "Subsidiary Corporation"), a Florida corporation d/b/a CPASoftware, hereby agree to and certify the following Plan of Merger for the purpose of merging the Subsidiary Corporation with and into the Parent Corporation:

1. The Parent Corporation is duly organized under the laws of the Commonwealth of Virginia. The Subsidiary Corporation is duly organized under the laws of the State of Florida. The laws of the Commonwealth of Virginia and the laws of the State of Florida permit the merger specified in this Plan of Merger.

2. The Subsidiary Corporation has one outstanding class of capital stock. The number of outstanding shares of such class of the Subsidiary Corporation's capital stock, the designation of such class and the number of shares of such class owned by the Parent Corporation are as follows:

Number of Shares Outstanding	Designation of Class	Number of Shares Owned by Parent Corporation
100	Common	100

3. The Parent Corporation will be the surviving corporation and will be governed by the laws of the Commonwealth of Virginia.

4. The effective date of the merger shall be the date of filing the Articles of Merger with the State Corporation Commission of the Commonwealth of Virginia (the "Effective Date").

5. Resolutions of merger were duly adopted and approved by the Board of Directors of the Parent Corporation, on August 30, 2002, in accordance with the laws of the Commonwealth of Virginia and the State of Florida and the Parent Corporation's constituent documents. Resolutions of merger were duly adopted and approved by the Board of Directors of the Subsidiary Corporation, on August 30, 2002, in accordance with the laws of the Commonwealth of Virginia and the State of Florida and the Subsidiary Corporation's constituent documents. Copies of these resolutions are attached hereto as Exhibit A.

6. The Articles of Incorporation of the Parent Corporation as in effect on the Effective Date shall be the Articles of Incorporation of the Surviving Corporation, and the Bylaws of the Parent Corporation as in effect on the Effective Date shall be the Bylaws of the Surviving Corporation. No amendments to the Articles of Incorporation or Bylaws of the Parent Corporation are to be effected by the merger.

7. The Parent Corporation will be responsible for the payment of all required fees and franchise taxes and will be obligated to pay such fees and franchise taxes if the same are not timely paid.

8. Shareholders of the Subsidiary Corporation who, except for the applicability of Section 607.1104 of the FBCA, may be entitled, if they comply with the provisions of the FBCA regarding the rights of dissenting shareholders, to be paid the fair value of their shares.

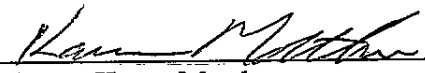
9. Under penalty of perjury, the undersigned President of the Parent Corporation states that the Actions by Unanimous Written Consent of the Board of Directors of the Parent Corporation have been duly adopted by the directors of the Parent Corporation and that the Parent Corporation on the date of such consent owned not less than ninety percent (90%) of the outstanding shares of each class of stock of the Subsidiary Corporation with which it has voted to merge.

10. Under penalty of perjury, the undersigned President of the Subsidiary Corporation states that the Actions by Unanimous Written Consent of the Board of Directors of the Subsidiary Corporation have been duly adopted by the directors of the Subsidiary Corporation and that the Parent Corporation on the date of such consent owned not less than ninety percent (90%) of the outstanding shares of each class of stock of the Subsidiary Corporation with which it has voted to merge.

[Signature Page Follows]

IN WITNESS WHEREOF, the undersigned duly authorized officers of the Parent Corporation and the Surviving Corporation have executed this Plan of Merger on behalf of the Parent Corporation and the Surviving Corporation, respectively, on the date set forth above.

BEST SOFTWARE, INC.


Name: Karen Mortham
Title: Chief Financial Officer


Name: Janet S. Livengood
Title: Secretary

FENIMORE SOFTWARE GROUP, INC.

Name: James R. Eckstaedt
Title: President and Secretary

Signature Page to Plan of Merger


IN WITNESS WHEREOF, the undersigned duly authorized officers of the Parent Corporation and the Surviving Corporation have executed this Plan of Merger on behalf of the Parent Corporation and the Surviving Corporation, respectively, on the date set forth above.

BEST SOFTWARE, INC.

Name: Karen Mortham
Title: Chief Financial Officer

Name: Janet S. Livengood
Title: Secretary

FENIMORE SOFTWARE GROUP, INC.



Name: James R. Eckstaedt
Title: President and Secretary

Signature Page to Plan of Merger

**UNANIMOUS WRITTEN CONSENT OF
THE BOARD OF DIRECTORS OF
BEST SOFTWARE, INC.
IN LIEU OF A SPECIAL MEETING**

August 30, 2002

The undersigned being all the members of the Board of Directors (the "Board of Directors") of Best Software, Inc. ("Best"), a Virginia corporation, acting pursuant to Section 13.1-685 of the Virginia Corporations Code (the "Code"), hereby unanimously consent and agree in writing, without a meeting, to the following actions and adopt the following resolutions:

WHEREAS, Best owns 100% of the issued and outstanding capital stock of Fenimore Software Group, Inc. ("FSG"), a Florida corporation doing business as CPASoftware;

WHEREAS, the Board of Directors has determined that it is desirable and in the best interests of Best to merge with FSG whereby FSG shall be merged with and into Best (the "Merger") pursuant to the Articles of Merger attached hereto as Exhibit A (including the "Plan of Merger" attached as Addendum A thereto, the "Articles of Merger"), and whereby the separate corporate existence of FSG shall thereupon cease, with Best as the surviving corporation in the Merger (the "Surviving Corporation");

NOW, THEREFORE, BE IT RESOLVED, that the Merger is hereby approved;

FURTHER RESOLVED, that the officers of Best are authorized and directed to execute, file and deliver the Articles of Merger and to make, execute, file and deliver such other related agreements, certificates, instruments and documents as such officers acting on behalf of Best may approve, the execution of any such further amendments, agreements, certificates, instruments, or documents by such officers to be conclusive evidence of such approval; and

FURTHER RESOLVED, that the Merger shall become effective and the corporate existence of FSG shall cease upon the filing of the Articles of Merger with the State Corporation Commission of the Commonwealth of Virginia (the "Effective Time"); and

FURTHER RESOLVED, that, as of the Effective Time, the name of the Surviving Corporation shall be "Best Software, Inc."; and

FURTHER RESOLVED, that, as of the Effective Time, the Articles of Incorporation of Best shall be the Articles of Incorporation of the Surviving Corporation, and the Bylaws of Best shall be the Bylaws of the Surviving Corporation; and

FURTHER RESOLVED, that, as of the Effective Time, each share of common stock, no par value, of FSG issued and outstanding immediately prior to the Effective Time shall, by virtue of the Merger and without any action on the part of the holder thereof, be cancelled and cease to exist; and

FURTHER RESOLVED, that all actions previously taken by the officers of Best and the Board of Directors related to the Articles of Merger and the transactions contemplated thereby and hereby are hereby adopted, ratified, confirmed and approved in all respects; and

FURTHER RESOLVED, that the officers of Best be, and each of them hereby is, authorized and directed to take or cause to be taken all such further actions and to execute, file and deliver or cause to be filed and delivered all such further instruments and documents in the name and on behalf of Best, and to incur all such fees and expenses as in their judgment shall be necessary or advisable in order to carry out fully the intent and purposes of the foregoing resolutions.

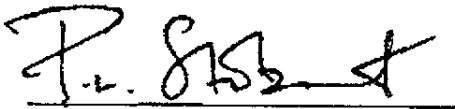
[Signature Page Follows]

IN WITNESS WHEREOF, the undersigned, being all of the directors of Best, have executed (including execution by facsimile) this consent as of the date set forth above.

BOARD OF DIRECTORS:



Paul A. Walker



Paul Stobart

James Foster

James R. Eckstaedt

Ronald F. Verni

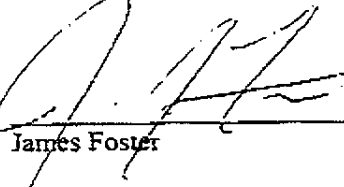
Signature Page for Best Software, Inc. Board Resolutions (Post-Closing)

IN WITNESS WHEREOF, the undersigned, being all of the directors of Best, have executed (including execution by facsimile) this consent as of the date set forth above.

BOARD OF DIRECTORS:

Paul A. Walker

Paul Stobart



James Foster

James R. Eckstaedt

Ronald S. Verni

Signature Page for Best Software, Inc. Board Resolutions (Post-Closing)

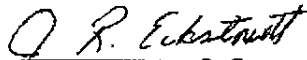
IN WITNESS WHEREOF, the undersigned, being all of the directors of Best, have executed (including execution by facsimile) this consent as of the date set forth above.

BOARD OF DIRECTORS:

Paul A. Walker

Paul Stobart

James Foster



James R. Eckstaedt

Ronald S. Verni

Signature Page for Best Software, Inc. Board Resolutions (Post-Closing)

IN WITNESS WHEREOF, the undersigned, being all of the directors of Best, have executed (including execution by facsimile) this consent as of the date set forth above.

BOARD OF DIRECTORS.

Paul A. Walker

Paul Stobart

James Foster

James R. Eckstaedt



Ronald F. Verni

Signature Page for Best Software, Inc. Board Resolutions (Post-Closing)

**UNANIMOUS WRITTEN CONSENT OF
THE BOARD OF DIRECTORS OF
FENIMORE SOFTWARE GROUP, INC.
IN LIEU OF A SPECIAL MEETING**

August 30, 2002

The undersigned being the sole member of the Board of Directors (the "Board of Directors") of Fenimore Software Group, Inc. ("FSG"), a Florida corporation doing business as CPASoftware, acting pursuant to Section 607.0821 of the Florida Business Corporation Act, hereby unanimously consents and agrees in writing, without a meeting, to the following actions and adopt the following resolutions:

WHEREAS, Best Software, Inc. ("Best"), a Virginia corporation, owns 100% of the issued and outstanding capital stock of FSG;

WHEREAS, the Board of Directors has determined that it is desirable and in the best interests of FSG to merge with Best whereby FSG shall be merged with and into Best (the "Merger") pursuant to the Articles of Merger attached hereto as Exhibit A (including the "Plan of Merger" attached as Addendum A thereto, the "Articles of Merger"), and whereby the separate corporate existence of FSG shall thereupon cease, with Best as the surviving corporation in the Merger (the "Surviving Corporation");

NOW, THEREFORE, BE IT RESOLVED, that the Merger is hereby approved;

FURTHER RESOLVED, that the following persons be, and they hereby are, elected to the offices of FSG set forth opposite their respective names, to serve in accordance with the By-Laws of FSG and at the discretion of the Board of Directors:

<u>Name</u>	<u>Title</u>
James Eckstaedt	President
Karen Mortham	Treasurer
James Eckstaedt	Secretary

FURTHER RESOLVED, that the officers of FSG are authorized and directed to execute, file and deliver the Articles of Merger and to make, execute, file and deliver such other related agreements, certificates, instruments, and documents as such officers acting on behalf of FSG may approve, the execution of any such further amendments, agreements, certificates, instruments, or documents by such officers to be conclusive evidence of such approval;

FURTHER RESOLVED, that the Merger shall become effective and the corporate existence of FSG shall cease upon the filing of the Articles of Merger with the State Corporation Commission of the Commonwealth of Virginia (the "Effective Time"); and

FURTHER RESOLVED, that, as of the Effective Time, the name of the Surviving Corporation shall be "Best Software, Inc."; and

FURTHER RESOLVED, that, as of the Effective Time, the Articles of Incorporation of Best shall be the Articles of Incorporation of the Surviving Corporation, and the Bylaws of Best shall be the Bylaws of the Surviving Corporation; and

FURTHER RESOLVED, that, as of the Effective Time, each share of common stock, no par value, of FSG issued and outstanding immediately prior to the Effective Time shall, by virtue of the Merger and without any action on the part of the holder thereof, be cancelled and cease to exist; and

FURTHER RESOLVED, that all actions previously taken by the officers of FSG and the Board of Directors related to the Articles of Merger and the transactions contemplated thereby and hereby are hereby adopted, ratified, confirmed and approved in all respects; and

FURTHER RESOLVED, that the officers of FSG be, and each of them hereby is, authorized and directed to take or cause to be taken all such further actions and to execute, file and deliver or cause to be filed and delivered all further instruments and documents in the name and on behalf of FSG, and to incur all such fees and expenses as in their judgment shall be necessary or advisable in order to carry out fully the intent and purposes of the foregoing resolutions.

[Signature Page Follows]

IN WITNESS WHEREOF, the undersigned, being the sole director of FSG, has executed (including execution by facsimile) this consent as of the date set forth above.

BOARD OF DIRECTORS:



James R. Ecksteadt

Signature Page for FSG Board Resolution (Post-Closing)