

**ARTICLES OF MERGER OF  
BILLSOFT, INC.  
AND  
SOFTWARE WIZARDS AND GURUS, INC.  
WITH AND INTO  
AVALARA, INC.**

Pursuant to the provisions of RCW 23B.11.050 of the Washington Business Corporation Act, the undersigned corporation hereby executes the following Articles of Merger:

1. The names of the corporations involved in the merger are Software Wizards and Gurus, Inc., a Nevada corporation ("**Software Wizards**"), BillSoft, Inc., a Nevada corporation ("**BillSoft**"), and Avalara, Inc., a Washington corporation (the "**Company**").
2. Attached hereto as Exhibit A is the Plan of Merger, which sets forth the terms of the merger of Software Wizards and BillSoft with and into the Company. The Company shall be the surviving corporation (the "**Surviving Corporation**"), and the name of the Surviving Corporation shall remain Avalara, Inc.
3. Approval of the Plan of Merger by the sole shareholder of each of Software Wizards and BillSoft and the shareholders of the Company was not required pursuant to RCW 23B.11.040.
4. The merger of Software Wizards and BillSoft with and into the Company is permitted by the laws of the State of Nevada and has been authorized in compliance with said laws.

DATED: December 5, 2017

AVALARA, INC.

By: 

Alesia L. Pinney

Executive Vice President, General Counsel and  
Secretary

FILED

Secretary of State

State of Washington

Date Filed: 12/05/2017

Effective Date: 12/05/2017

UBI No: 601 973 642

**EXHIBIT A**

**PLAN OF MERGER**

**(See Attached)**

**PLAN OF MERGER**

This Plan of Merger (the "**Plan of Merger**") sets forth the terms and conditions of the merger of Software Wizards and Gurus, Inc., a Nevada corporation ("**Software Wizards**"), and BillSoft, Inc., a Nevada corporation ("**BillSoft**"), with and into Avalara, Inc., a Washington corporation ("**Avalara**"). Avalara, Software Wizards, and BillSoft are sometimes collectively referred to in the Plan of Merger as the "**Constituent Corporations**."

**1. Merger**

Software Wizards and BillSoft, each a wholly owned subsidiary of Avalara, shall be merged with and into Avalara (hereinafter sometimes called the "**Surviving Corporation**") pursuant to the applicable provisions of the Washington Business Corporation Act and the Nevada Revised Statutes and in accordance with the terms and conditions of the Plan of Merger (the "**Merger**").

**2. Effectiveness**

The Merger shall become effective (the "**Effective Time of the Merger**") upon the filing of Articles of Merger in the office of, and on a form prescribed by, the Secretary of State of the State of Nevada and the simultaneous filing of Articles of Merger, which incorporate the Plan of Merger, in the office of, and on a form prescribed by, the Secretary of State of the State of Washington (together, such Articles of Merger are referred to hereinafter as the "**Merger Certificates**").

**3. Articles of Incorporation**

The Articles of Incorporation of Avalara shall, at the Effective Time of the Merger, be and remain the Articles of Incorporation of the Surviving Corporation until the same shall be altered, amended or repealed.

**4. Bylaws**

The Bylaws of Avalara in effect at the Effective Time of the Merger shall, at the Effective Time of the Merger, be and remain the Bylaws of the Surviving Corporation.

**5. Directors and Officers**

The directors and officers of Avalara in office at the Effective Time of the Merger shall, at the Effective Time of the Merger, be and remain the directors and officers of the Surviving Corporation and shall hold such offices in accordance with and subject to the Articles of Incorporation and Bylaws of the Surviving Corporation, as in effect immediately after the Effective Time of the Merger.

**6. Effect on Stock**

By virtue of the Merger and without any action on the part of the holder thereof, all issued and outstanding shares of stock of Software Wizards and all issued and outstanding shares of stock of BillSoft existing immediately prior to the Effective Time of the Merger shall be cancelled as of the Effective Time of the Merger, and no shares of the Surviving Corporation or other consideration shall be delivered in exchange therefor. All issued and outstanding shares of stock of Avalara existing immediately prior to the Effective Time of the Merger shall remain issued and outstanding, and any certificates evidencing such shares shall remain in full effect following the Merger.

**7. Rights, Duties, Powers, Liabilities, Etc.**

At the Effective Time of the Merger, the separate existence of both Software Wizards and BillSoft shall cease, and Software Wizards and BillSoft shall be merged in accordance with the provisions of the Plan of Merger with and into the Surviving Corporation, which shall possess all the properties and assets, and all the rights, privileges, powers, immunities and franchises, of whatever nature and description, and shall be subject to all restrictions, duties and liabilities of each of the Constituent Corporations, and all such things shall be taken and deemed to be transferred to and vested in the Surviving Corporation without further act or deed, and the title to any real estate, or any interest therein, vested by deed or otherwise in either of the Constituent Corporations, shall be vested in the Surviving Corporation without reversion or impairment. Any claim existing or action or proceeding, whether civil, criminal or administrative, pending by or against either Constituent Corporation, may be prosecuted to judgment or decree as if the Merger had not taken place, and the Surviving Corporation may be substituted in any such action or proceeding.

**8. Implementation**

Each of the Constituent Corporations shall take, or cause to be taken, all action or do, or cause to be done, all things necessary, proper or advisable under the laws of the State of Washington and the State of Nevada to consummate and make effective the Merger.

**9. Termination**

At any time before the filing of the Merger Certificates, this Plan of Merger may be terminated, and the Merger may be abandoned for any reason whatsoever.