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1,512,636  
-----  
NUMBER OF  
-----  
SHARES 6 SHARED VOTING POWER  
BENEFICIALLY OWNED BY None  
-----  
EACH 7 SOLE DISPOSITIVE POWER  
WITH 1,512,636  
-----  
8 SHARED DISPOSITIVE POWER  
None  
-----

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9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
1,512,636  
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10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*  
[ ]  
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-----  
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
5.65%  
-----

-----  
12 TYPE OF REPORTING PERSON\*  
IA  
-----

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

-----  
1 NAME OF REPORTING PERSONS  
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS  
M.J. Whitman Advisers, Inc.  
(EIN 13-3686379)  
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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [ ]  
(b) [ ]  
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3 SEC USE ONLY  
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4 CITIZENSHIP OR PLACE OF ORGANIZATION  
New York Corporation  
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5	SOLE VOTING POWER 27,900
6	SHARED VOTING POWER None
7	SOLE DISPOSITIVE POWER 50,900
8	SHARED DISPOSITIVE POWER None

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
50,900

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*  
[ ]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.90%

12 TYPE OF REPORTING PERSON\*  
IA

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

1 NAME OF REPORTING PERSONS  
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS  
Martin J. Whitman  
(080-18-0991)

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [ ]  
(b) [ ]

3 SEC USE ONLY

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4 CITIZENSHIP OR PLACE OF ORGANIZATION  
USA

NUMBER OF	5	SOLE VOTING POWER None (See Item 4)
SHARES BENEFICIALLY OWNED BY	6	SHARED VOTING POWER None
EACH	7	SOLE DISPOSITIVE POWER None (See Item 4)
PERSON WITH	8	SHARED DISPOSITIVE POWER None

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
-0- (See Item 4)

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*  
[ ]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
-0-

12 TYPE OF REPORTING PERSON\*  
IN

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

Item 1.

- (a) NAME OF ISSUER:  
-----  
Koger Equity, Inc. (the "Issuer").
- (b) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES OR, IF NONE,  
RESIDENCE:  
-----  
880 Freedom Crossing Trail, Jacksonville, FL 32256

Item 2.

- (a) NAME OF PERSON FILING:  
-----

This schedule is being jointly filed by EQSF Advisers, Inc. ("EQSF"), M.J. Whitman Advisers, Inc. ("MJWA") and Martin J. Whitman, the Chief Executive Officer of EQSF and MJWA and controlling person of EQSF and

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MJWA. (EQSF, MJWA and Martin J. Whitman are sometimes collectively referred to hereinafter as "Filer"). Attached hereto as an exhibit is a copy of the joint Schedule 13G filing agreement among the reporting persons.

(b) ADDRESS OF PRINCIPAL BUSINESS OFFICE:  
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The address of the principal executive office of EQSF, MJWA and Mr. Whitman is: 767 Third Avenue, New York, New York 10017-2023.

(c) CITIZENSHIP:  
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The citizenship or place of organization of each of the reporting persons is as follows:

EQSF  
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New York State Corporation.

MJWA  
-----

New York State Corporation.

MARTIN J. WHITMAN  
-----

United States Citizen.

(d) TITLE OF CLASS OF SECURITIES:  
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Common Stock, \$.01 par value per share.

(e) CUSIP NUMBER:  
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50228101

Item 3. IF THIS STATEMENT IS BEING FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A:  
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(e) Investment Adviser registered under section 203 of the Investment Advisers Act of 1940 (EQSF and MJWA).

Item 4. OWNERSHIP.  
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(a)&(b) EQSF beneficially owns 1,512,636 shares, or 5.65% of the class of securities of the issuer. MJWA beneficially owns 50,900 shares, or 1.90%.

(c) (i) EQSF: 1,512,636  
MJWA: 27,900

(ii) Not applicable.

(iii) EQSF: 1,512,636  
MJWA: 50,900

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(iv) Not applicable.

Mr. Whitman disclaims beneficial ownership of all such shares.

Item 5. Ownership of Five Percent or Less of a Class.

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Not applicable.

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

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Third Avenue Value Fund, an investment company registered under the Investment Company Act of 1940, has the right to receive dividends from, and the proceeds from the sale of, 1,180,336 of the shares reported by EQSF, Third Avenue Small-Cap Value Fund, an investment company registered under the Investment Company Act of 1940, has the right to receive dividends from, and the proceeds from the sale of, 206,000 of the shares reported by EQSF, Third Avenue Real Estate Value Fund, an investment company registered under the Investment Company Act of 1940, has the right to receive dividends from, and the proceeds from the sale of, 42,500 of the shares reported by EQSF, Third Avenue Variable Trust, an investment company registered under the Investment Company Act of 1940, has the right to receive dividends from, and the proceeds from the sale of, 13,500 of the shares reported by EQSF, Third Avenue Value Portfolio of the WRL Series Fund, an investment company registered under the Investment Company Act of 1940, has the right to receive dividends from, and the proceeds from the sale of, 39,000 of the shares reported by EQSF, Style Select Series Small-Cap Value Portfolio, an investment company registered under the Investment Company Act of 1940, has the right to receive dividends from, and the proceeds from the sale of, 31,300 of the shares reported by EQSF. Various clients for whom MJWA acts as investment advisor have the right to receive dividends from, and the proceeds of the sale of, the shares reported by MJWA.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company.

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Not Applicable.

Item 8. Identification and Classification of Members of the Group.

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Not applicable.

Item 9. Notice of Dissolution of Group.

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Not applicable.

Item 10. Certification.

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By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and

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belief, I certify that the information set forth in this statement is true, complete and correct.

March 14, 2001

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(Date)

EQSF ADVISERS, INC.

By:/s/ MARTIN J. WHITMAN

-----  
Martin J. Whitman  
Chairman, President and  
Chief Executive Officer

M.J. WHITMAN ADVISERS, INC.

By:/s/ MARTIN J. WHITMAN

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Martin J. Whitman  
Chairman and Chief Executive Officer

/s/ MARTIN J. WHITMAN

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Martin J. Whitman, President