EQSF ADVISERS INC Form SC 13G/A January 16, 2002

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SCHEDULE 13G/A UNDER THE SECURITIES EXCHANGE ACT OF 1934 (AMENDMENT NO. 3)

KOGER EQUITY, INC.

(NAME OF ISSUER)

COMMON STOCK, \$.01 PAR VALUE PER SHARE

(TITLE OF CLASS OF SECURITIES)

500228101

(CUSIP NUMBER)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X] Rule 13d-1(b)

[] Rule 13d-1(c)

[] Rule 13d-1(d)

The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the notes).

_ _____

1 NAME OF REPORTING PERSONS S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS

EQSF ADVISERS, INC.

(EIN 13-33	54359)
2 CHECK THE . (a) [] (b) []	APPROPRIATE BOX IF A MEMBER OF A GROUP*
3 SEC USE ON	LY
4 CITIZENSHI	P OR PLACE OF ORGANIZATION
	NEW YORK CORPORATION
	5 SOLE VOTING POWER
NUMBER OF	2,130,636
SHARES BENEFICIALLY OWNED BY	6 SHARED VOTING POWER NONE
EACH REPORTING PERSON	7 SOLE DISPOSITIVE POWER 2,143,136
WITH	8 SHARED DISPOSITIVE POWER NONE
AGGREGATE A	AMOUNT BENEFICIALLY OWNED BY EACH REPORTING
2,143	,136
LO CHECK BOX CERTAIN SH. [
11 PERCENT OF	CLASS REPRESENTED BY AMOUNT IN ROW (11)
7.99%	
12 TYPE OF RE	PORTING PERSON*
IA	

1		PORTING PERSONS R.S. IDENTIFICATION NOS. OF ABOVE PERSONS
	M.J. WHITM	AN ADVISERS, INC.
	(EIN 13-36	86379)
2	CHECK THE (a) [] (b) []	APPROPRIATE BOX IF A MEMBER OF A GROUP*
3	SEC USE ON	LY
 4	CITIZENSHI	P OR PLACE OF ORGANIZATION
		NEW YORK CORPORATION
		5 SOLE VOTING POWER
NU	IMBER OF	502,075
	SHARES	6 SHARED VOTING POWER
	EFICIALLY WNED BY	NONE
	EACH	7 SOLE DISPOSITIVE POWER
RE	PORTING PERSON	533,175
	WITH	8 SHARED DISPOSITIVE POWER
		NONE
 9	AGGREGATE . PERSON	AMOUNT BENEFICIALLY OWNED BY EACH REPORTING
	533,175	
 10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* []	
 11	PERCENT OF	CLASS REPRESENTED BY AMOUNT IN ROW (11)

1.99%	
	CPORTING PERSON*
IA 	
	R.S. IDENTIFICATION NOS. OF ABOVE PERSONS
MARTI	N J. WHITMAN
2 CHECK THE (a) [(b) [-
3 SEC USE ON	ILY
4 CITIZENSHI	USA
	5 SOLE VOTING POWER
NUMBER OF	NONE (SEE ITEM 4)
SHARES	6 SHARED VOTING POWER
BENEFICIALLY OWNED BY	NONE
EACH	7 SOLE DISPOSITIVE POWER
REPORTING	NONE (SEE ITEM 4)
PERSON WITH	8 SHARED DISPOSITIVE POWER NONE
9 AGGREGATE PERSON	AMOUNT BENEFICIALLY OWNED BY EACH REPORTING
-0-	(SEE ITEM 4)
10 CHECK BOX CERTAIN SH	IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES IARES*

[] 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) -0-12 TYPE OF REPORTING PERSON* IN

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

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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 Chief Investment Officer of MJWA and controlling person of EQSF and 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:

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:

The citizenship or place of organization of each of the reporting persons is as follows:

EQSF New York State Corporation. MJWA New York State Corporation. MARTIN J. WHITMAN United States Citizen.

(D) TITLE OF CLASS OF SECURITIES:

Common Stock, \$.01 par value per share

(E) CUSIP NUMBER:

500228101

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:

(E) Investment Adviser registered under section 203 OF THE INVESTMENT ADVISERS ACT OF 1940 (EQSF and MJWA).

ITEM 4. OWNERSHIP.

(a) & (b) EQSF beneficially owns 2,143,136 shares, or 7.99% of the class of securities of the issuer. MJWA beneficially owns 533,175 shares, or 1.99% of the class of securities of the issuer.

- (c) (i) EQSF: 2,130,636 MJWA: 502,075
 - (ii) Not applicable.
 - (iii) EQSF: 2,143,136 MJWA: 533,175
 - (iv) Not applicable.

Mr. Whitman disclaims beneficial ownership of all such shares.

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [].

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

Sun America Small Cap Style Select 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, 40,000 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, 268,800 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 199,000 of the shares reported by EQSF, Third Avenue Variable Portfolio of the Third Avenue Variable Series 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 107,500 of the shares reported by EQSF, Integrity Life/Legends 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 40,000 of the shares reported by EQSF, 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 1,352,836 of the shares reported by EQSF, American Express Partners 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, 12,500 of the shares reported by EQSF, and 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 122,500 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.

Not Applicable.

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

Not applicable.

ITEM 9. NOTICE OF DISSOLUTION OF GROUP.

Not applicable.

ITEM 10. CERTIFICATION.

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

EQSF ADVISERS, INC.

BY:/S/ MARTIN J. WHITMAN

Martin J. Whitman Chairman and Chief Executive Officer

M.J. WHITMAN ADVISERS, INC.

BY:/S/ MARTIN J. WHITMAN

Martin J. Whitman Chairman and Chief Investment Officer

/S/ MARTIN J. WHITMAN

Martin J. Whitman, President