

ARTICLES OF MERGER

OF

BIG O TIRE OF IDAHO, INC.
an Idaho corporation

INTO

BIG O TIRE OF IDAHO, LLC
an Idaho limited liability company

FILED EFFECTIVE

2007 SEP 28 PM 4:25

SECRETARY OF STATE
STATE OF IDAHO

THESE ARTICLES OF MERGER, dated as of the 28th day of September, 2007, pursuant to Section § 13-1-1106 of the Idaho Business Corporation Act (hereinafter referred to as the "Corporation Act") and § 53-663 of the Idaho Limited Liability Company Act (hereinafter referred to as the "LLC Act"), are entered into between the corporations named in Article THIRD below, which are referred herein collectively as the "Constituent Companies."

FIRST: The Constituent Companies entered into an Agreement and Plan of Merger dated as of even date herewith (the "Plan of Merger"). The Plan of Merger shall be kept on file at the principal office designated below for the Surviving Company (defined below), and shall be furnished by the Surviving Company on request and without cost, to any person holding an interest in any business entity which is to merge.

SECOND: The Constituent Companies have agreed to effect a merger (the "Merger").

THIRD: The parties to these Articles of Merger are Big O Tire of Idaho, Inc., an Idaho corporation (hereinafter referred to as the "Merging Corporation"), and Big O Tire of Idaho, LLC, an Idaho limited liability company (hereinafter referred to as "LLC").

FOURTH: The Merger shall be effective upon the date of filing these Articles with the Idaho Secretary of State's office (the "Effective Date").

FIFTH: LLC shall be the surviving entity (hereinafter sometimes referred to as the "Surviving Company").

SIXTH: The Articles of Organization of LLC shall be the Articles of Organization of the Surviving Company after the Merger.

SEVENTH: The principal office of the Surviving Company is located at 12650 E. Briarwood Ave., Suite 2D, Centennial, Colorado 80112.

EIGHTH: The principal office of the Merging Corporation is located at 12650 E. Briarwood Ave., Suite 2D, Centennial, Colorado 80112.

IDAHO SECRETARY OF STATE
10/01/2007 05:00
CK: 1292907 CT: 172099 BH: 1076144
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C 41796

NINTH: No amendment is made to the Articles of Organization of the Surviving Company.


TENTH: By written informal action taken by the sole manager and the sole member of the Surviving Company on September 28, 2007, pursuant to and in accordance with Sections 53-661 and 53-662 of the LLC Act, the sole manager and the sole member of the Surviving Company has duly approved the foregoing Articles of Merger and the Plan of Merger.

ELEVENTH: By written informal action taken by the sole director of the Merging Corporation on September 27, 2007, pursuant to and in accordance with Sections 30-1-1102 and 30-1-1104 of the Corporation Act, the sole director of the Merging Corporation duly adopted the foregoing Articles of Merger and the Plan of Merger, and by written informal action, taken by the sole shareholder of the Merging Corporation on September 27, 2007, pursuant to and in accordance with Section 30-1-1104 of the Corporations Act, the sole shareholder of the Merging Corporation has approved the foregoing Articles of Merger and the Plan of Merger by a unanimous vote.

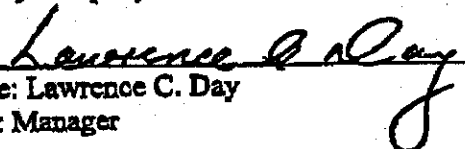
TWELFTH: Upon the Effective Date, all property, rights, privileges, powers, immunities, purposes and franchises of the Merging Corporation as they exist at the Effective Date shall pass to and vest in the Surviving Company without any conveyance or other transfer. The Surviving Company shall be responsible for all of the liabilities of every kind and description of the Merging Corporation existing as of the Effective Date.

The Merger provided for by these Articles of Merger shall become effective and the separate existence of the Merging Corporation shall cease upon the Effective Date.

BIG O TIRE OF IDAHO, INC., an Idaho corporation

By: 
Name: Susan D. Hendee
Title: Secretary

BIG O TIRE OF IDAHO, LLC, an Idaho limited liability company

By: 
Name: Lawrence C. Day
Title: Manager