

CERTIFICATE OF AUTHORITY
OF
MORGAN CONCEPTS, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of MORGAN CONCEPTS, INC.

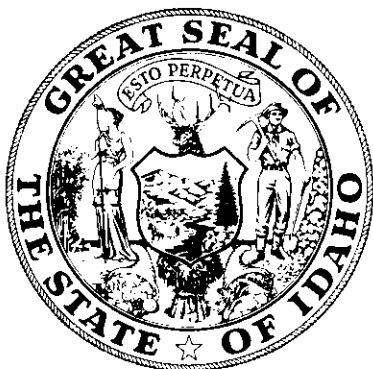
_____ for a Certificate of Authority to transact business in this State, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to MORGAN CONCEPTS, INC.

to transact business in this State under the name MORGAN CONCEPTS, INC.

_____ and attach hereto a duplicate original of the Application for such Certificate.

Dated March 15, 1983



SECRETARY OF STATE

Corporation Clerk

APPLICATION FOR CERTIFICATE OF AUTHORITY

To the Secretary of State of Idaho.

Pursuant to Section 30-1-110, **Idaho Code**, the undersigned Corporation hereby applies for a Certificate of Authority to transact business in your State, and for that purpose submits the following statement:

- The name of the corporation is Morgan Concepts Inc.
- *The name which it shall use in Idaho is Morgan Concepts Inc.
- It is incorporated under the laws of Utah
- The date of its incorporation is July 3 1980 and the period of its duration is perpetual
- The address of its principal office in the state or country under the laws of which it is incorporated is 2955 E. Mt Jordan Rd, Sandy, Utah
- The street address of its proposed registered office in Idaho is 627 Government Way Coeur d'Alene, Ida, and the name of its proposed registered agent in Idaho at that address is R. Romer Brown
- The purpose or purposes which it proposes to pursue in the transaction of business in Idaho are: To develop, manufacture, market, & distribute a bicycle handle bar grip.
- The names and respective addresses of its directors and officers are:

Name	Office	Address
Clyde R. Morgan	pres, Sec & Treas	2955 E MT Jordan Rd Sandy Ut
Stanley L Morgan	Vice pres.	2955 E. MT Jordan Rd Sandy Ut.
Terri R. Morgan	Board of Directors	3003 E MT Jordan Rd. Sandy, Ut.
Lu Jean M. Morgan	Board of Directors	2955 E - MT Jordan Rd Sandy, Ut.

- The aggregate number of shares which it has authority to issue, itemized by classes, par value of shares, and shares without par value, is:

Number of Shares	Class	Par Value Per Share or Statement That Shares Are Without Par Value
100,000	"A"	\$1.00

(continued on reverse)

10. The aggregate number of its issued shares, itemized by classes, par value of shares, and shares without par value, is:

Number of Shares	Class	Par Value Per Share or Statement That Shares Are Without Par Value
1000	"A"	\$1 1.00

11. The corporation accepts and shall comply with the provisions of the Constitution and the laws of the State of Idaho.

12. This Application is accompanied by a copy of its articles of incorporation and amendments thereto, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

Dated 15 Mar, 19 83.

By

Clyde R. Morgan

Its President

and

Clyde R. Morgan

Its Secretary

STATE OF Idaho)

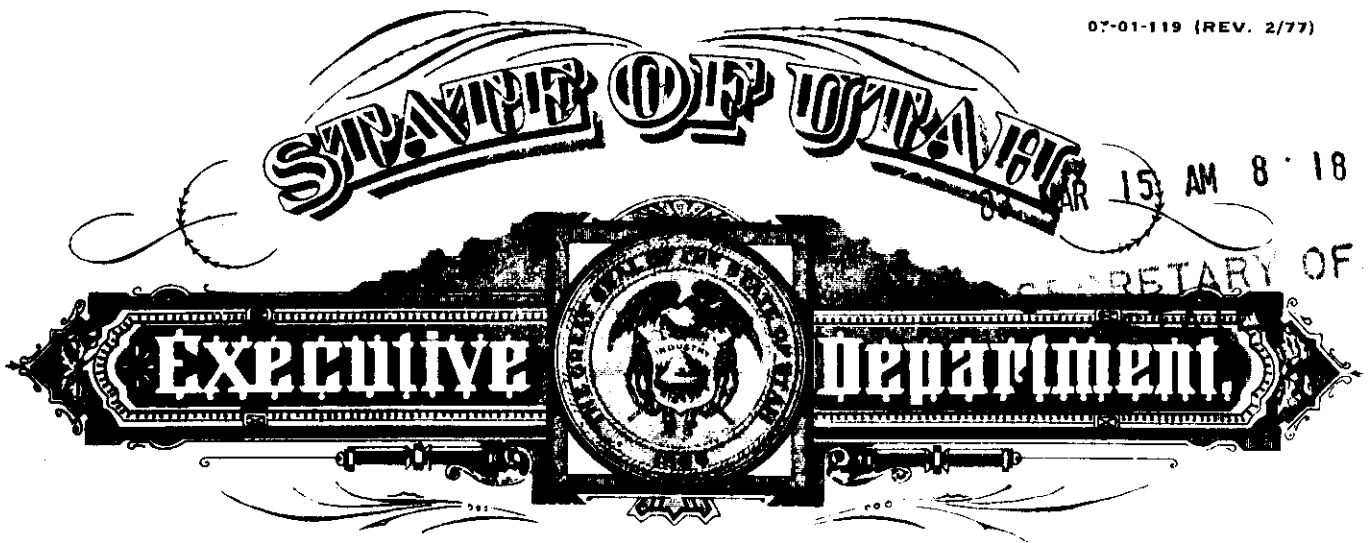
COUNTY OF Ada) ss:

I, Marilyn A. Johnson, a notary public, do hereby certify that on this 15th day of March, 19 83, personally appeared before me Clyde R. Morgan, who being by me first duly sworn, declared that he is the president of

Morgan Concepts, Inc.
that he signed the foregoing document as president of the corporation and that the statements therein contained are true.

Marilyn A. Johnson
Notary Public

*Pursuant to section 30-1-108(b)(1), Idaho Code, if the corporation assumes a name other than its true name, this application must be accompanied by a resolution of the Board of Directors to that effect.



Office of Lieutenant Governor

I, DAVID S. MONSON, LIEUTENANT GOVERNOR OF THE STATE OF UTAH, DO HEREBY CERTIFY THAT the attached is a full, true and correct copy of the Articles of Incorporation of MORGAN CONCEPTS, INC. a Utah corporation filed with this office on July 3, 1980.

AS APPEARS OF RECORD IN MY OFFICE.

File #087458

IN WITNESS WHEREOF, I have hereunto
set my hand and affixed the Great Seal
of the State of Utah at Salt Lake City, this
14th day of
March A.D. 19 83.

David S. Monson

LIEUTENANT GOVERNOR

ARTICLES OF INCORPORATION
OF
MORGAN CONCEPTS, INC.

July 3rd 80
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We the undersigned natural persons of the age of twenty-one years or more, acting as incorporators of a corporation under the Utah Business Corporation Act, adopt the following Articles of Incorporation for such a corporation.

ARTICLE I

The name of the corporation shall be MORGAN CONCEPTS, INC.

ARTICLE II

The period of its duration shall be perpetual.

ARTICLE III

The purpose of purposes for which this corporation is organized is to engage in the business of the development, manufacture, marketing and distribution of a bicycle handle grip business and further to have as its purpose or purposes any and all lawful acts or purposes under the law of the State of Utah and any other state or foreign country.

The corporation shall have the power:

a. To purchase, lease, or otherwise acquire, and to hold use and operate, or sell, or otherwise dispose of any real estate or interest in land, or interest in any business of any kind and of every kind and nature of itself.

b. To take assignments of property, whether real or personal, and bring suit through legal counsel in its own name or on behalf of its clients or for itself.

c. To enter into franchise to give others the same right to act or to enter into any and all other contracts as possessed by itself with third parties and to employ personnel to act for it and in its behalf.

d. To engage in distributing, retailing, jobbing, wholesaling, or manufacturing any items which may properly become part of the business, or to operate any of the above businesses separately and independently of the main business if the Board of Directors shall deem it expedient and the same shall be lawful.

e. To purchase or otherwise acquire and hold and own or to sell, assign, transfer, mortgage, pledge, hypothecate, or otherwise dispose of any and all personal or real property which the corporation may need or own for the purpose of carrying on any of the purposes herein mentioned.

f. To have the right to act as contractor or subcontractor, builder, or owner in the care and maintenance of any buildings or property in the State of Utah or in any other state and to act for itself as prime contractor, installer, or builder, or for any other person, firm or corporation.

g. The corporation may conduct its business anywhere within the State of Utah and may have branch businesses, complete and independent within the State or in any of the other states, territories, colonies, possession of the United States or in any foreign country, without in any way limiting the foregoing purposes. It is further provided that the company shall have power to do any and all acts and things that may be reasonably necessary or appropriate to accomplish any of the purposes for which the corporation is formed, or which may be constructed to be in any manner remotely connected or concerned.

ARTICLE IV

The aggregate number of shares which the corporation may have authority to issue is 100,000 shares of Class "A", Common Stock at the par value of \$1.00.

There shall be no cumulative voting, and each share shall entitle the holder thereof to one vote in all meetings of the Shareholders.

Shareholders shall not be liable to the corporation or its creditors for any debts or obligations of the corporation.

ARTICLE V

The corporation shall not commence business until at least \$1,000 has been received by it as consideration for the issuance of shares.

ARTICLE VI

The principal place of business and the principal office of the corporation shall be in Salt Lake County, State of Utah;

branch offices or other places of business may be established elsewhere in the State of Utah or without the State of Utah and in the United States or without the United States as the Board of Directors may determine.

ARTICLE VII

Provisions for the regulation of the internal affairs of the corporation are now governed by the By Laws of the corporation.

ARTICLE VIII

The address of the initial registered office of the corporation is 2955 East Mt. Jordan Road, Sandy, UT 84070, and the name of the initial registered agent at such address is Stanley L. Morgan.

ARTICLE IX

The number of Directors constituting the initial Board of Directors of the corporation is four (4) and the names and addresses of the persons who are to serve as Directors until the first annual meeting of shareholders or until their successors are elected and shall qualify are:

Stanley L. Morgan	2955 East Mt. Jordan Road Sandy, Utah 84070
LuJean D. Morgan	2955 East Mt. Jordan Road Sandy, Utah 84070
Clyde R. Morgan	3003 East Mt. Jordan Road Sandy, Utah 84070
Terri R. Morgan	3003 East Mt. Jordan Road Sandy, Utah 84070

The names and addresses of the incorporators are:

Stanley L. Morgan	2955 East Mt. Jordan Road Sandy, Utah 84070
LuJean D. Morgan	2955 East Mt. Jordan Road Sandy, Utah 84070
Clyde R. Morgan	3003 East Mt. Jordan Road Sandy, Utah 84070
Terri R. Morgan	3003 East Mt. Jordan Road Sandy, Utah 84070

DATED this 1st day of July, 1980.


INCORPORATORS

Clyde R. Morgan
Terri R. Morgan
Stanley L. Morgan
LuJean D. Morgan

STATE OF UTAH)
 : ss.
County of Salt Lake)

On the 15th day of July, 1980,
personally appeared before me Stanley L. Morgan, LuJean D. Morgan,
Clyde R. Morgan and Terri R. Morgan, who being by me first duly
sworn, severally declared that they are the persons who signed
the foregoing documents as incorporators and that the statements
contained therein are true.

IN WITNESS WHEREOF, I have hereunto set my hand and seal
this 15th day of July, 1980.


Robert Clayton Fairbank
Notary Public

My commission expires:

Jan 30, 1982

Residing at:

Salt Lake County Utah