

**ARTICLES OF AMENDMENT
OF
WHEEL CITY, INC.
AND
ARTICLES OF MERGER**

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, being all of the Shareholders of the Corporation, agree to and do hereby adopt the following:

1. **ARTICLES OF AMENDMENT:** The Articles of Incorporation of Wheel City, Inc. of Idaho Falls are hereby amended as follows:

1.1. **Amendment of Name:** The name of the Corporation is hereby amended to:

WHEEL CITY, INC.,

hereinafter referred to as "WCI" and/or "Surviving Corporation".

1.2. **Adoption:** This Amendment is adopted by the Shareholders and Directors of the Corporation effective August 1st, 2002.

1.3. **Stated Capital:** The authorized number of shares is hereby amended and increased to 200,000 shares at a par value of \$1.00 per share. All Shares are common and entitled to 1 vote each. There is no class distinction.

1.4. **Outstanding Shares:** The issued and outstanding shares (after the merger described hereinafter) is 100,000 shares.

1.5. **Voting of Shares:** All 100,000 shares outstanding and eligible to vote were voted in favor of this Amendment.

1.6. **Re-Issuance of Shares:** All Shares shall be re-issued reflecting the Amended Name of the Corporation subject to the provisions and interests resulting from the Merger described hereinafter.

2. **ARTICLES OF MERGER:**

2.1. **Plan of Merger:** A plan for the merger of WHEEL CITY OF ST. GEORGE, LLC, an Idaho Limited Liability Company ("ST. GEORGE"), WHEEL CITY, INC. OF UTAH, a Utah Corporation ("UTAH"), WHEEL CITY, INC. OF IDAHO, an Idaho Corporation ("IDAHO"), WHEEL CITY, INC. OF

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Montana Corporation ("**BILLINGS**"), (all hereinafter referred to as the "**MERGING ENTITIES**"), into "**WCI**", the "**SURVIVING CORPORATION**", has been presented to and adopted by the Shareholders, Directors, Members and Managers of the above named Corporations and Limited Liability Company. The Effective Date of Merger is and shall be August 1, 2002.

2.2. Terms and Conditions of Merger:

2.2.1. Shares and Units: The Members of St. George and the Shareholders of Utah, Idaho and Billings shall surrender their Units/Shares for Shares of WCI. The shares of WCI shall be issued to the following Shareholders in the following quantities:

<u>Shareholders:</u>	<u>Number of WCI Shares:</u>
Mark C. Nelson	70,750
John Schreiner	20,000
Thomas B. Erickson	8,000
Perry Jensen	<u>1,250</u>
	100,000

2.2.2. Basis of Conversion of Shares: The number of Shares issued to the Members/Shareholders as set forth hereinbefore, is based upon the individual Member's/Shareholder's percentage interest in the total value of the Entities (the Merging Entities's values plus the value of WCI (prior to merger).

2.2.3. Assets of Entities: All assets and interests of the Merging Entities are and shall be and are hereby merged into the WCI.

2.2.4. Obligations of Entities: Each of the Merging Entities may have outstanding obligations for operating expenses, salaries, inventory, debt, stock liquidations, taxes (income, sales, payroll, etc), and other normal business operating expenses. WCI shall and does hereby assume all such outstanding obligations.

2.2.5. Manner of Conversion of Units/Shares from Merging Entities into Surviving Corporation: Each Member and Shareholder shall surrender all Units and Shares owned in any of the hereinbefore described Merging Entities for the Shares of WCI as reflected in Paragraph 2.2.1 above.

2.3. WCI Directors: The Board of Directors of WCI shall consist of four (4) Directors, who are: Mark C. Nelson

John Schreiner
Thomas B. Erickson
Perry Jensen

Said Directors shall serve until their successors are duly elected and qualified at the next Annual Meeting of the Shareholders.

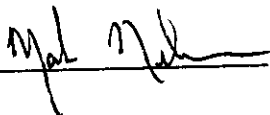
2.4. **WCI Officers:** The Officers of WCI shall consist of the following Officers who shall serve until the next Annual Meeting of the Directors:

President:	Mark C. Nelson
Vice-President:	John Schreiner
Asst. Vice-President:	Perry Jensen
Asst. Vice-Pres/Sec/Treasurer:	Thomas E. Erickson

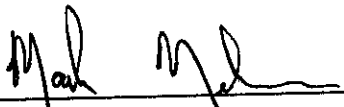
3. **ADOPTED AND APPROVED:** These Articles of Amendment and Articles of Merger are hereby adopted and approved by the following persons, consisting of all of the Members, Managers, Shareholders and Directors of the Entities:

DATED: 12-11-02

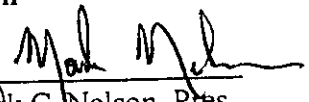
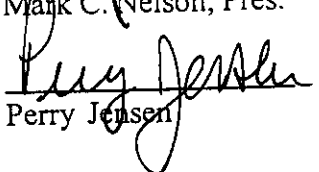
MERGING ENTITIES:
Wheel City of St. George, LLC

By: 

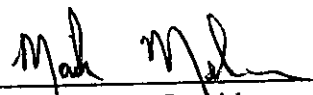
MANAGER:


Mark C. Nelson

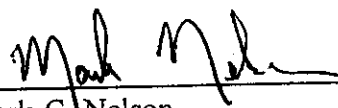
MEMBERS:
Wheel City, Inc. of Utah

By: 
Mark C. Nelson, Pres.

Perry Jensen

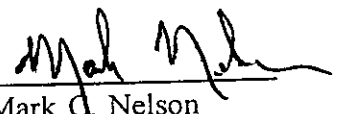
Wheel City, Inc. of Utah

By: 
Mark C. Nelson, President


DIRECTORS:

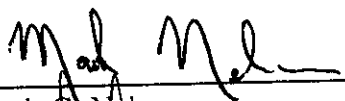
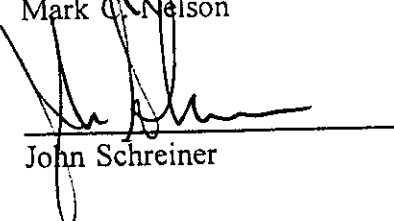

Mark C. Nelson

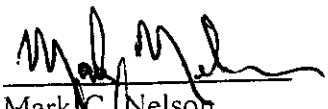
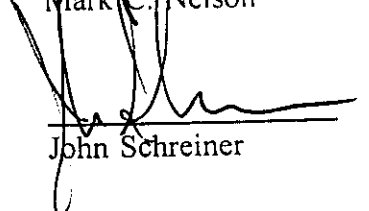
SHAREHOLDERS:


Mark C. Nelson

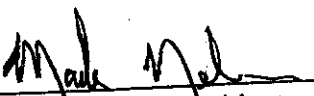
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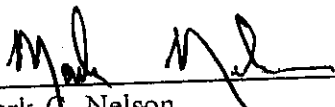
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Mark C. Nelson, President

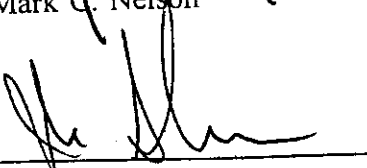

Mark C. Nelson

John Schreiner

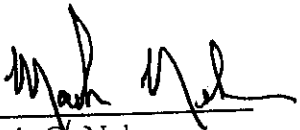

Mark C. Nelson

John Schreiner

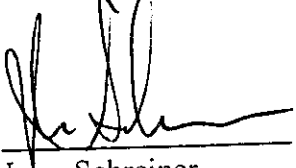
Wheel City, Inc. of Idaho

By: 
Mark C. Nelson, President

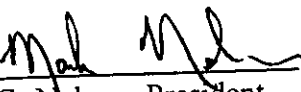

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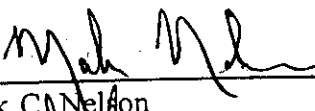

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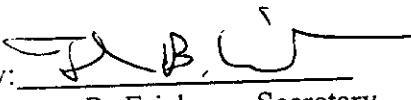

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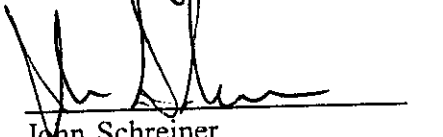

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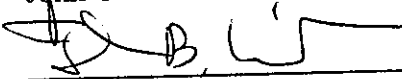
Wheel City, Inc. of Billings

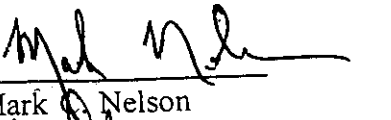
By: 
Mark C. Nelson, President

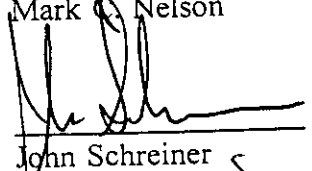

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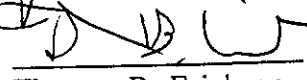
By: 
Thomas B. Erickson, Secretary


John Schreiner



Thomas B. Erickson

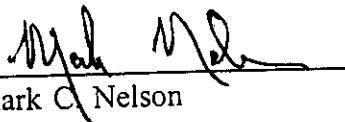

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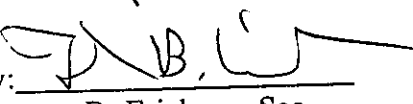

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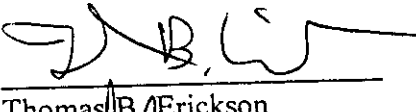

Thomas B. Erickson

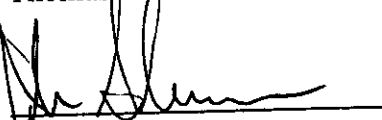
SURVIVING CORPORATION:
Wheel City, Inc.

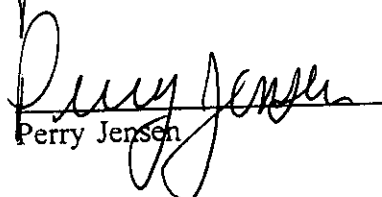
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Mark C. Nelson, President

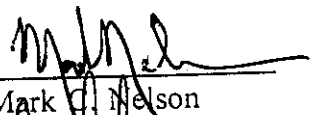

Mark C. Nelson

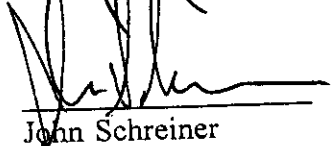
By: 
Thomas B. Erickson, Sec.

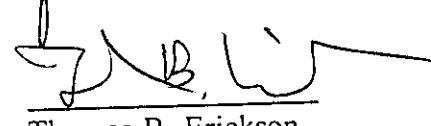

Thomas B. Erickson

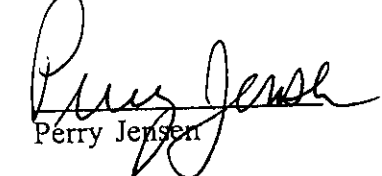

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