

# FILED EFFECTIVE

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SECRETARY OF STATE  
STATE OF IDAHO

## ARTICLES OF MERGER

OF

RECREATIONAL SPORTS AND IMPORTS OF LOS ANGELES, INC.

an Idaho corporation,  
and

RECREATIONAL SPORTS AND IMPORTS WEST COAST, INC.,

an Idaho corporation  
INTO

RS&I, INC.

an Idaho Corporation.

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SECRETARY OF STATE  
STATE OF IDAHO

Pursuant to Part 11 of the Idaho Business Corporation Act (the "Act"), the undersigned corporations hereby adopt the following **Articles of Merger** for the purpose of merging RECREATIONAL SPORTS AND IMPORTS OF LOS ANGELES, INC., an Idaho corporation, and RECREATIONAL SPORTS AND IMPORTS WEST COAST, INC., an Idaho corporation (herein referred to as the "*Merging Corporations*"), with and into RS&I, INC., an Idaho corporation formerly known as Recreational Sports and Imports, Inc. (herein referred to as the "*Surviving Corporation*").

**FIRST:** The Plan and Agreement of Merger dated the 18th day of August, 2004, entered into by and between the *Merging Corporations* and the *Surviving Corporation* (the "*Plan of Merger*"), is attached hereto as Exhibit "A" and by this reference incorporated herein. The *Plan of Merger* was unanimously approved by all of the shareholders and by all of the directors of each corporation to be effective September 1, 2004.

**SECOND:** The numbers of outstanding shares of each class of stock of the *Surviving Corporation* and the *Merging Corporations* are as follows:

	Class	Outstanding Shares
<i>Merging Corporations</i>		
-Recreation Sports and Imports of Los Angeles, Inc.	Common Stock, No Par Value	2
-Recreational Sports and Imports West Coast, Inc.	Common Stock, No Par Value	2
<i>Surviving Corporation</i>	Common Stock, \$10 Par Value	7,389

No other class of shares is authorized or outstanding for either corporation.

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THIRD: As evidenced by the *Plan of Merger* which also operates as written consents under the *Act*, the shareholders of all three corporations have voted unanimously in favor of the merger and therefore the number of shares of each corporation voted for and against the *Plan of Merger* was as follows:

	FOR	AGAINST
<i>Merging Corporations</i>		
-Recreation Sports and Imports of Los Angeles, Inc.	2	0
-Recreational Sports and Imports West Coast, Inc.	2	0
<i>Surviving Corporation</i>	7,389	0

FOURTH: The Articles of Incorporation of the *Surviving Corporation* shall remain the same, after reflecting the recently adopted Articles of Amendment changing the name of the *Surviving Corporation* from RECREATIONAL SPORTS AND IMPORTS, INC. to RS&I, INC.

IN WITNESS WHEREOF, the *Merging Corporations* and the *Surviving Corporation* have caused these Articles of Merger to be executed by their duly authorized officers the 18 day of August, 2004, to be effective September 1, 2004. By their signatures below, the officers of the *Merging Corporation* and the officers of the *Surviving Corporation* hereby certify (1) that they hold the offices set forth below their respective names, (2) that the foregoing statements regarding the number of shares of their respective corporations are true and accurate, and (3) that the *Plan of Merger* and all of its terms were unanimously approved by the shareholders of their respective corporations.

"*Surviving Corporation*"

RS&I, INC., an Idaho corporation

By: Gary Olsen  
Gary Olsen, President

By: Patricia Olsen  
Patricia Olsen, Secretary

"*Merging Corporations*"

RECREATIONAL SPORTS AND IMPORTS  
OF LOS ANGELES, an Idaho corporation

By: Gary Olsen  
Gary Olsen, President

By: Patricia Olsen  
Patricia Olsen, Secretary

RECREATION SPORTS AND IMPORTS  
WEST COAST, INC., an Idaho corporation

By: Gary Olsen  
Gary Olsen, President

By: Patricia Olsen  
Patricia Olsen, Secretary

EXHIBIT "A"  
TO THE ARTICLES OF MERGER  
OF  
RECREATIONAL SPORTS AND IMPORTS OF LOS ANGELES, INC.,  
an Idaho corporation,  
and  
RECREATIONAL SPORTS AND IMPORTS WEST COAST, INC.,  
an Idaho corporation  
INTO  
RS&I, INC.,  
an Idaho corporation.

PLAN AND AGREEMENT OF MERGER  
BETWEEN  
RECREATIONAL SPORTS AND IMPORTS OF LOS ANGELES, INC.,  
an Idaho corporation,  
and  
RECREATIONAL SPORTS AND IMPORTS WEST COAST, INC.,  
an Idaho corporation  
(The Merging Corporations)  
AND  
RS&I, INC.,  
an Idaho corporation  
(The Surviving Corporation)

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THIS PLAN AND AGREEMENT OF MERGER (this "*Plan*") is entered into this 18 day of August, 2004, by and between RECREATIONAL SPORTS AND IMPORTS OF LOS ANGELES, INC., an Idaho corporation, and RECREATIONAL SPORTS AND IMPORTS WEST COAST, INC., an Idaho corporation (hereinafter the "*Merging Corporations*"), and RS&I, INC., an Idaho corporation (hereinafter the "*Surviving Corporation*"). The *Surviving Corporation* and the *Merging Corporations* are hereinafter sometimes called the "*Constituent Corporations*."

WHEREAS the *Surviving Corporation* is validly organized, existing and in good standing under the laws of the State of Idaho and has authorized capital of 10,000 shares of common stock, \$10.00 par value, of which 7,389 shares are issued and presently outstanding; and

WHEREAS each of the *Merging Corporations* is validly organized, existing and in good standing under the laws of the State of Idaho, and each has authorized capital of 10,000 shares of common stock, no par value, of which 2 shares from each corporation are issued and presently outstanding; and

WHEREAS the shareholders of the *Constituent Corporations* are identical and the primary purpose of the merger is for business purposes; and

WHEREAS the Shareholders and Directors of the *Constituent Corporations* deem it advisable and in the best interests of their respective corporations and shareholders that the *Merging*

*Corporations* merge with and into the *Surviving Corporation* pursuant to this *Plan* and in accordance with the provisions of the Idaho Business Corporation Act (the "*Act*") and of Section 368(a)(1)(A) of the Internal Revenue Code of 1986;

NOW, THEREFORE, in consideration of the premises and of the mutual agreements herein contained, the *Constituent Corporations* hereby agree to merge into a single corporation, which shall be the *Surviving Corporation*, pursuant to the *Act*, and agree upon and prescribe the terms and conditions of such a statutory merger (hereinafter sometimes called the "*Merger*"), the mode of carrying the *Merger* into effect, and the manner and basis of converting the shares of the *Constituent Corporations* into shares of the *Surviving Corporation*, as follows:

1. **Effective Date of Merger.** The effective date of the *Merger* shall be September 1, 2004. On the effective date of the *Merger*, the separate existence of the *Merging Corporations* shall cease and the *Merging Corporations* shall be merged into the *Surviving Corporation* which shall continue its corporate existence and retain the name "RS&I, INC."

2. **Articles of Incorporation and Bylaws.** The Articles of Incorporation and Bylaws of the *Surviving Corporation* as in effect immediately prior to the effective date of the *Merger* shall continue to be the Articles of Incorporation and Bylaws of the *Surviving Corporation*, subject to further amendment as provided by the *Act* and the Bylaws.

3. **Directors of Surviving Corporation.** The directors of the *Surviving Corporation* shall remain the same after the effective date of the *Merger*, namely GARY OLSEN and PATRICIA OLSEN.

4. **Officers of Surviving Corporation.** Subject to the ongoing authority of the Board of Directors as provided by the *Act* and the Bylaws of the *Surviving Corporation*, the officers of the *Surviving Corporation* immediately after the effective date of the *Merger* shall be as follows:

Name	Office
GARY OLSEN	President
PATRICIA OLSEN	Secretary

5. **Conversion of Shares.** Inasmuch as the shareholders hold identical interests in the *Constituent Corporations*, the shares of the *Merging Corporations* shall be eliminated and ownership of the *Surviving Corporation* after the *Merger* shall be represented by the currently issued and outstanding shares of the *Surviving Corporation*.

6. **Effect of Merger.** On the effective date of the *Merger*, the *Surviving Corporation* shall succeed to, without other transfer, and shall possess and enjoy, all the rights, privileges, powers and franchises of a public as well as a private nature, and shall be subject to all the restrictions, disabilities and duties of each of the *Constituent Corporations*, and all of the provisions of Section 30-1-1106 of the *Act* shall apply.

7. **Approval for Merging Corporations.** As required by the *Act*, the directors and shareholders of the *Merging Corporations* hereby unanimously approve the *Plan* and the *Merger* as follows:

(a) **Approval of Directors of Merging Corporations.** The undersigned, being all of the directors of the *Merging Corporations*, do hereby consent to, vote in favor of and adopt the following resolutions by their written consent as authorized by Section 30-1-821 of the *Act*:

RESOLVED, that the Board of Directors of each of the *Merging Corporations* hereby determines that the merger of each *Merging Corporation* into the *Surviving Corporation* upon the terms and conditions set forth in this *Plan* is advisable and generally to the advantage and for the benefit of each *Merging Corporation* and its shareholders, and each Board hereby recommends this *Plan* to the respective shareholders of each *Merging Corporation* pursuant to Section 30-1-1103 of the *Act*; and


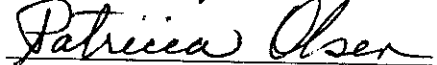
FURTHER RESOLVED, that the *Plan* and the *Merger* contemplated thereby be and are hereby approved conditioned only upon the shareholders of each *Merging Corporation* also approving the *Plan* as contemplated herein, and the execution of the *Plan* by the officers of each *Merging Corporation* is hereby approved and authorized by their respective boards; and

FURTHER RESOLVED, that if the *Plan* and the *Merger* contemplated thereby are approved by each of the *Merging Corporation's* shareholders and by the directors and shareholders of the *Surviving Corporation* as contemplated herein, the respective officers of each *Merging Corporation* are hereby authorized and directed to execute and verify the Articles of Merger on behalf of their respective corporations and to cause the same to be delivered to the appropriate authorities in Idaho for filing in accordance with the *Act*; and

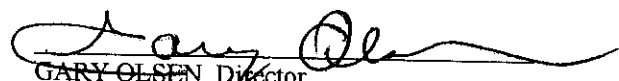
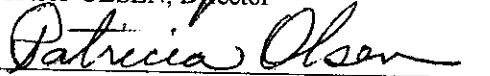
FURTHER RESOLVED, that the officers of each *Merging Corporation* be, and they hereby are, authorized and directed to execute, in the name and on behalf of their respective *Merging Corporation*, and to deliver any and all agreements, certificates, applications or other instruments, and to take any and all such other action necessary or desirable to carry out the purposes of the *Plan* and the foregoing resolutions.

IN WITNESS WHEREOF, each of the undersigned directors of each *Merging Corporation* has executed this Approval of Directors, which is incorporated into and made a part of the *Plan*, effective as of the day and year first set forth above.

RECREATIONAL SPORTS AND IMPORTS  
OF LOS ANGELES, INC.

  
GARY OLSEN, Director  
  
PATRICIA OLSEN, Director

RECREATIONAL SPORTS AND IMPORTS  
WEST COAST, INC.

  
GARY OLSEN, Director  
  
PATRICIA OLSEN, Director

(b) **Approval of Shareholders of Merging Corporations.** Pursuant to Section 30-1-704 of the *Act*, the undersigned, being all of the shareholders of each of the *Merging Corporations*, do hereby take the following actions without a meeting, by consent of said shareholders as set forth in the following resolution, as if taken by vote of the shareholders at a special meeting of shareholders.

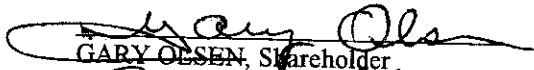
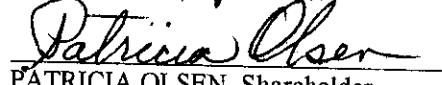
WHEREAS the Board of Directors of each corporation as set forth above have approved and recommended the *Plan* and the *Merger* contemplated thereby; and

WHEREAS, the shareholders of each *Merging Corporation* desire to ratify and approve the *Plan* and the *Merger* contemplated thereby in accordance with Section 30-1-1103 and any other relevant provisions of the *Act*; it is hereby

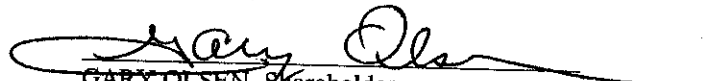
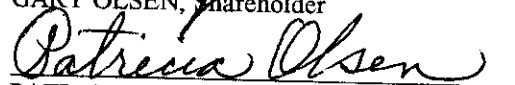
RESOLVED, that the *Plan* is hereby adopted, ratified and approved in full, and that the respective directors and officers of the *Merging Corporations* are hereby authorized and directed to take whatever action they deem necessary to consummate and carry out the *Merger* contemplated by the *Plan*.

IN WITNESS WHEREOF, each of the undersigned shareholders of each of the *Merging Corporation* has executed this Approval of Shareholders, which is incorporated into and made a part of the *Plan*, effective as of the day and year first set forth above.

RECREATIONAL SPORTS AND IMPORTS  
OF LOS ANGELES, INC.

  
GARY OLSEN, Shareholder  
  
PATRICIA OLSEN, Shareholder

RECREATIONAL SPORTS AND IMPORTS  
WEST COAST, INC.

  
GARY OLSEN, Shareholder  
  
PATRICIA OLSEN, Shareholder

11. **Approval for Surviving Corporation.** As required by the *Act*, the directors and shareholders of the *Surviving Corporation* hereby unanimously approve the *Plan* and the *Merger* as follows:

(a) **Approval of Directors of Surviving Corporation.** The undersigned, being all of the directors of the *Surviving Corporation*, do hereby consent to, vote in favor of and adopt the following resolutions by their written consent as authorized by Section 30-1-821 of the *Act*:

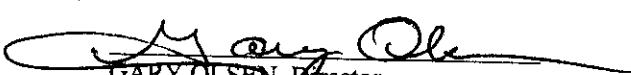
RESOLVED, that the Board of Directors of the *Surviving Corporation* hereby determines that the *Merger* of the *Merging Corporations* into the *Surviving Corporation* upon the terms and conditions set forth in this *Plan* is advisable and generally to the advantage and for the benefit of the *Surviving Corporation* and its shareholders, and the Board hereby recommends this *Plan* to the shareholders pursuant to Section 30-1-1103 of the *Act*; and


FURTHER RESOLVED, that the *Plan* and the *Merger* contemplated thereby be and are hereby approved conditioned only upon the shareholders of the *Surviving Corporation* also approving the *Plan* as contemplated herein, and the execution of the *Plan* by the officers of the *Surviving Corporation* is hereby approved and authorized; and

FURTHER RESOLVED, that if the *Plan* and the *Merger* contemplated thereby are approved by the *Surviving Corporation's* shareholders and by the directors and shareholders of the *Merging Corporations* as contemplated herein, the officers of the *Surviving Corporation* are hereby authorized and directed to execute and verify the Articles of Merger and to cause the same to be delivered to the appropriate authorities in Idaho for filing in accordance with the *Act*; and

FURTHER RESOLVED, that the officers of the *Surviving Corporation* be, and they hereby are, authorized and directed to execute, in the name and on behalf of the *Surviving Corporation*, and to deliver any and all agreements, certificates, applications or other instruments, and to take any and all such other action necessary or desirable to carry out the purposes of the *Plan* and the foregoing resolutions.

IN WITNESS WHEREOF, each of the undersigned directors of the *Surviving Corporation* has executed this Approval of Directors, which is incorporated into and made a part of the *Plan*, effective as of the day and year first set forth above.

  
GARY OLSEN, Director

  
PATRICIA OLSEN, Director

(b) **Approval of Shareholders of Surviving Corporation.** Pursuant to Section 30-1-704 of the *Act*, the undersigned, being all of the shareholders of the *Surviving Corporation*, do hereby take the following actions without a meeting, by consent of said shareholders as set forth in the following resolution, as if taken by vote of the shareholders at a special meeting of shareholders.

WHEREAS the Board of Directors as set forth above have approved and recommended the *Plan* and the *Merger* contemplated thereby; and

WHEREAS, the shareholders desire to ratify and approve the *Plan* and the *Merger* contemplated thereby in accordance with Section 30-1-1103 and any other relevant provisions of the *Act*; it is hereby

RESOLVED, that the *Plan* is hereby adopted, ratified and approved in full, and that the directors and officers of the *Surviving Corporation* are hereby authorized and directed to take whatever action they deem necessary to consummate and carry out the *Merger* contemplated by the *Plan*.

IN WITNESS WHEREOF, each of the undersigned shareholders of the *Surviving Corporation* has executed this Approval of Shareholders, which is incorporated into and made a part of the *Plan*, effective as of the day and year first set forth above.

  
GARY OLSEN, Shareholder

  
PATRICIA OLSEN, Shareholder

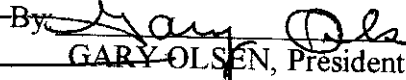
IN WITNESS WHEREOF, this *Plan* has been executed on the day and year first above written by the duly authorized and designated officers of each of the *Constituent Corporations*.

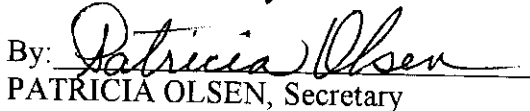
"*Merging Corporations*"


RECREATIONAL SPORTS AND  
IMPORTS OF LOS ANGELES, INC.,  
an Idaho corporation,

RECREATIONAL SPORTS AND  
IMPORTS WEST COAST, INC.,  
an Idaho corporation,

By:   
GARY OLSEN, President

By:   
GARY OLSEN, President


By:   
PATRICIA OLSEN, Secretary

By:   
PATRICIA OLSEN, Secretary

"*Surviving Corporation*"

RS&I, INC.,  
an Idaho corporation.

By:   
GARY OLSEN, President

By:   
PATRICIA OLSEN, Secretary

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