

FILED EFFECTIVE

STATEMENT OF MERGER

2013 DEC 19 PM 2: 28

STATEMENT IS HEREBY GIVEN:

SECRETARY OF STATE  
STATE OF IDAHO

1. That College Gear, LLC, an Idaho Limited Liability Company, is being merged into the surviving entity known as Spirit Towels USA, LLC, an Idaho Limited Liability Company.
2. That both entities, namely College Gear, LLC and Spirit Towels USA, LLC, and the Members in each LLC, have agreed to this merger.
3. That this merger shall be effective on December 31, 2013.

DATED this 19<sup>th</sup> day of December, 2013.

Surviving Entity

Merging Entity

SPIRIT TOWELS USA, LLC

COLLEGE GEAR, LLC

BY:

Robert T. Banks  
Managing Member

BY:

Robert T. Banks  
Managing Member

BY:

[Signature]  
Managing Member

BY:

[Signature]  
Managing Member

ATTEST:

[Signature]

ATTEST:

[Signature]

IDAHO SECRETARY OF STATE  
12/19/2013 05:00  
CK: 1121 CT: 288965 BH: 1482505  
1 @ 30.00 = 30.00 STMT MERGE # 2

W114475