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SECRETARY OF STATE
STATE OF IDAHO

**STATEMENT OF MERGER
OF
BEST LEASE OF IDAHO, INC.
WITH AND INTO
GROVER'S ALL-WHEELS, LLC**

The undersigned entities hereby execute and file with the Secretary of State of Idaho this Statement of Merger:

1. The name, jurisdiction of organization, and type of each merging entity that is not the surviving entity are: Best Lease of Idaho, Inc., a corporation organized under and pursuant to the laws of the State of Idaho (the "Merging Entity").

2. The name, jurisdiction of organization, and type of the surviving entity are: Grover's All-Wheels, LLC, a limited liability company organized under and pursuant to the laws of the State of Idaho that has elected to be taxed as an S corporation pursuant to Subchapter S of Chapter 1 of the Internal Revenue Code of 1986, as amended (the "Surviving Entity").

3. The merger of the Merging Entity with and into the Surviving Entity was approved by the Board of Directors and Shareholders of the Merging Entity in accordance with Idaho Code §§ 30-18-203 and 30-1-1104 and by the Members of the Surviving Entity in accordance with Idaho Code §§ 30-18-203 and 30-6-1001.

4. Attached hereto is an Amendment to the Articles of Organization of the Surviving Entity that was approved as part of the merger of the Merging Entity with and into the Surviving Entity.

5. This Statement of Merger shall be effective as of January 1, 2011.

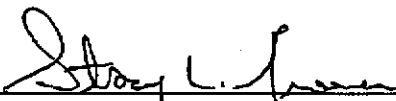
[SIGNATURES ON FOLLOWING PAGE]

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IN WITNESS WHEREOF, the undersigned Merging Entity and Surviving Entity have executed this Statement of Merger to be effective as of January 1, 2011.

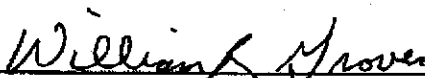
MERGING ENTITY:

BEST LEASE OF IDAHO, INC.
An Idaho Corporation

By: 
Stacy L. Grover, President

SURVIVING ENTITY:

GROVER'S ALL-WHEELS, LLC
An Idaho Limited Liability Company

By: 
William R. Grover, Manager