

FILED EFFECTIVE

**ARTICLES OF INCORPORATION
OF
NER MITZVAH TORAH OHR, INC.
AN IDAHO NONPROFIT CORPORATION**

2015 JAN 28 PM 1:06

SECRETARY OF STATE
STATE OF IDAHO

The undersigned, being a natural person of full age and a citizen of the United States of America, in order to form a non-profit Corporation under the Idaho Nonprofit Corporation Act (hereafter referred to as the 'Act') and, in particular, Title 30, Chapter 3, Idaho Code, does hereby adopt the following Articles of Incorporation:

**ARTICLE I
Corporation Name**

The name of the Corporation shall be NER MITZVAH TORAH OHR, INC. hereinafter called the "Corporation."

**ARTICLE II
Purposes and Powers**

This Corporation is organized and operated exclusively for charitable and educational purposes within the meaning of §501(c)(3) of the Internal Revenue Code of 1954. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal Income tax under Section 501(c)(3) of the Internal Revenue Code (or corresponding provision of any future United States federal tax code), or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code (or the corresponding provision of any future United States federal tax code).

Specifically, the purposes of the Corporation shall include:

To advance, promote and regulate the observances of Judaism in conformity with Halacha (Jewish Law), including the Dietary, Mosaic and Rabbinical Laws, Rituals and Customs;

To establish and maintain a Jewish community, including congregational religious services, prayer and study of Jewish practice, in accordance with the Torah-Halachic tradition and the Code of Jewish Law;

To regulate, enforce, supervise and certify kosher food products of every type or description;

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To regulate, enforce, supervise and certify communal Jewish rituals;

To advance, promote, regulate and fund Jewish education;

To fund such projects, grants or activities conducted by other organizations, entities or persons consistent with the purposes of the Corporation and in accordance with guidelines developed by the Board of Directors from time to time.

To engage exclusively in charitable, educational, cultural, social, religious or scientific purposes including for such purpose the making of distributions to organizations that qualify as exempt organizations under §501(c)(3) of the Internal Revenue Code of 1954 or corresponding provisions of any future United States federal tax code;

And to generally have and exercise any and all powers, rights and privileges which a corporation organized under the Idaho Nonprofit Corporation Act by law may now or hereafter have or exercise.

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation to its directors and officers for services rendered and to make payments and distributions in furtherance of the purposes set forth in these Articles of Incorporation.

No substantial part of the activities of this Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in or intervene in any political campaign (including the publishing and distribution of statements) on behalf of any candidate for public office.

The Corporation shall have and exercise the statutory powers provided for non-profit Corporations in the State of Idaho, as specified in Title 30, Chapter 3, Idaho Code, as the same now exists or may hereafter be amended and, further, the Corporation shall have the power to do everything necessary, proper, advisable or convenient for the accomplishment of the purposes hereinabove set forth and to do all other things incident thereto or connected therewith, which are not forbidden by the Act, by other law or by these Articles of Incorporation.

ARTICLE III **Period of Duration**

The period of duration is perpetual.

ARTICLE IV **Membership**

The Corporation shall not have members or membership.

ARTICLE V
Board of Directors

The Corporation shall conduct and manage its property, business and affairs by and through a Board of Directors.

The number of Directors of the corporation shall be determined in the manner provided by the Bylaws of the Corporation and may be increased or decreased from time to time in the manner described therein.

The Board of Directors shall have all the lawful powers necessary or convenient to carry out the duties set out above unless prohibited by law, the Articles of Incorporation and the Bylaws.

The directors of this Corporation shall have no right, title or interest whatsoever in its income, property or assets. Nor shall any portion of such income, property, or assets be distributed to any director on the dissolution or winding up of this Corporation. Directors of this Corporation shall not be personally liable for the debts, liabilities, or obligations of the Corporation, and shall not be subject to any assessments.

ARTICLE VI
Initial Board of Directors

The number of Directors constituting the initial Board of Directors of the Corporation is three (3). The names and addresses of the initial Directors are as follows:

Name

Menachem M. Lifshitz 3510 N. North St., Boise, ID 83703
Esther M. Lifshitz 3510 N. North St., Boise, ID 83703
Chava A. Ash 1154 S. Portland Ave., Gilbert, AZ 85296

ARTICLE VII
Registered Office and Registered Agent

The address of the Corporation's initial Registered Office in this State is:

3510 N. North St.
Boise, Idaho 83703

The Registered Office of the Corporation may be relocated to such other place as may be determined by the Board of Directors. The name of the initial Registered Agent of the Corporation at such address is Menachem M. Lifshitz.

ARTICLE VIII
Incorporator

The name and address of the incorporator of the Corporation is as follows:

<u>Name</u>	<u>Address</u>
Menachem M. Lifshitz	3510 N. North St. Boise, Idaho 83703

ARTICLE IX
Bylaws

The Board of Directors shall have the right to adopt, amend and repeal Bylaws for the Corporation, in accordance with the provisions of Title 30, Chapter 11, Idaho Code, not inconsistent with any existing law and not inconsistent with these Articles of Incorporation, for the government of the affairs of the Corporation and the management of its properties.

ARTICLE X
Dissolution

The Corporation may be dissolved in the manner required by law for the dissolution of nonprofit Corporations in Idaho. Upon dissolution of the Corporation, all assets of the Corporation, after all debts and obligations have been satisfied, shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code or the corresponding section of any future United States federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so distributed shall be distributed by the district court of the county in which the principal office of the Corporation is then located, exclusively for the purposes or to such organizations, as such court shall determine which are organized and operated exclusively for such purposes.

IN WITNESS WHEREOF the undersigned has executed these Articles of Incorporation on this 28th day of January, 2015.



Menachem M. Lifshitz, Incorporator

IDAHO SECRETARY OF STATE
01/28/2015 05:00
CK: CASH CT: 242552 BH: 1459156
IC 30.00 = 30.00 INC NONP #2