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ARTICLES OF INCORPORATION

OF

THE WHEELER FOUNDATION, INC.

The undersigned, acting as the incorporator of a nonprofit corporation ("Corporation") organized under and pursuant to the Idaho Nonprofit Corporation Act, Chapter 30, Title 30, Idaho Code ("Act"), adopts the following Articles of Incorporation ("Articles") for the Corporation.

ARTICLE I NAME OF THE CORPORATION

The name of the Corporation is The Wheeler Foundation, Inc.

ARTICLE II STATUS

The Corporation is a nonprofit corporation intended to qualify as a tax exempt organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended from time to time, or to corresponding provisions of subsequent internal revenue laws of the United States (the "Code"). The Corporation is also intended to be an organization described under Section 509 of the Code as a private corporation. The Corporation is subject to the provisions of Idaho Code Section 30-30-701 et seq. addressing private corporations, the terms of which are specifically incorporated herein by this reference.

ARTICLE III PERIOD OF DURATION

The period of duration of the Corporation is perpetual.

ARTICLE IV REGISTERED OFFICE AND AGENT

The location of the Corporation is in the City of Nampa, County of Canyon, and in the State of Idaho. The address of the initial registered office is 1670 W. Kamet St., Nampa, ID 83686, and the name of the initial registered agent at this address is Kameron M. Wheeler.

ARTICLE V PURPOSES

The Wheeler Foundation, Inc. is organized as a nonprofit corporation and shall be operated exclusively for educational and charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, to include benefiting a variety of charitable and anthropologic causes in the community, State of Idaho, and throughout the world..

To that end, The Wheeler Foundation, Inc. will solicit and receive contributions, purchase, own and sell real and personal property, to make contracts, to invest corporate funds, to spend corporate funds for purposes, and to engage in any activity "in furtherance of, incidental to, or connected with any of the other purposes," and shall exercise such other powers as may be exercised by nonprofit organizations under the applicable laws of the State of Idaho and are consistent with those powers described in the Idaho Nonprofit Corporation Act, as amended and supplemented.

ARTICLE VI COMPLIANCE WITH CODE PROVISIONS TO AVOID TAX UNDER SECTIONS 4941 THROUGH 4945 OF THE CODE

In compliance with provisions of the Code to avoid tax under Sections 4941 through 4945 of the Code, the Corporation:

- shall distribute such amounts for each taxable year at such time and in such manner as not to subject the Corporation to tax under Section 4942 of the Code;
- (2) shall not engage in any act of self-dealing as defined in Section 4941(d) of the Code;
- (3) shall not retain any excess business holdings as defined in Section 4943(c) of the Code;
- shall not make any investments in any manner as to subject the Corporation to tax under Section 4944 of the Code; and
- (5) shall not make any taxable expenditures as defined in Section 4945(d) of the Code.

ARTICLE VII LIMITATIONS

No part of the net earnings or the assets of the Corporation shall inure to the benefit of, or be distributable to, its members, directors, officers, or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article V hereof. No substantial part of the activities of the Corporation shall be for the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provisions of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, as amended.

ARTICLE VIII MEMBERS

The Corporation shall have no members.

ARTICLE IX BOARD OF DIRECTORS

The affairs of the Corporation shall be managed by its Board of Directors. The number of Directors serving on the Board of Directors shall be fixed in accordance with the Corporation's Bylaws, which number shall be no less than three (3) and no more than five (5). A Director of the Corporation shall not be required to be a member of the Corporation. Other than the Directors constituting the initial Board of Directors, who are designated in these Articles, the Directors shall be elected by the members of the Corporation in the manner and for the term provided in the Bylaws of the Corporation.

The names and street addresses of the persons constituting the initial Board of Directors are:

Name	Address
Kameron M. Wheeler	1670 W. Kamet Ct. Nampa, ID 83686
Jared J. Wheeler	12295 Landau Way Nampa, ID 83686
Tyson French	10230 Hazy Glen Drive Nampa, ID 83687

ARTICLE X DISTRIBUTION ON DISSOLUTION

Upon dissolution of the Corporation, after paying or making provision for the payment of all liabilities of the Corporation, the Board of Directors shall distribute all the assets of the Corporation consistent with the purposes of the Corporation to such organization or organizations as shall at the tine qualify as exempt organizations under Section 501(c)(3) of the Code and which are not private foundations as defined under Section 509 of the Code in such manner as the Board of Directors shall determine. 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 such purposes or to such organizations as such court shall determine to be consistent with the purposes of the Corporation.

ARTICLE XI INCORPORATOR

The name and street address of the incorporator is Wm. Lyman Belnap, 12550 W. Explorer Dr., Suite 100, Boise, ID 83713.

ARTICLE XII BYLAWS

Provisions for the regulation of the internal affairs of the Corporation shall be set forth in the Bylaws.

The Board of Directors of the Corporation shall be authorized to amend the Corporation's Bylaws at a properly noticed special or regular meeting of the Board of Directors.

DATED this 17th day of December 2024.

Wm. Lyman Belnap, Incorporator