

**ARTICLES OF INCORPORATION
OF
POLAR TOURISM GUIDES ASSOCIATION**

The undersigned hereby execute these Articles of Incorporation for the purpose of forming a Montana nonprofit corporation pursuant to Title 35, Chapter 2 of the Montana Code Annotated (“Montana Nonprofit Corporation Act”).

ARTICLE 1.

The name of the corporation is Polar Tourism Guides Association.

ARTICLE 2.

The corporation is a mutual benefit corporation.

ARTICLE 3.

The corporation shall not have members as defined by the Montana Nonprofit Corporation Act. The corporation’s bylaws, however, will provide for qualifications, dues, and involvement in its activities for persons associated with it, and these persons may be referred to as “members” and, collectively, as the “membership.”

ARTICLE 4.

The corporation is organized and shall be operated exclusively for one or more of the purposes specified in section 501(c)(6) of the Internal Revenue Code as now in effect or as may hereafter be amended (“the Code”), including, but not limited to, promoting high standards of excellence in the polar tourism guide profession, encouraging cooperation among polar tourism guides, and improving the safety and sustainability of polar tourism guiding services available to the public.

ARTICLE 5.

No part of the earnings of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or any other private person, 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 these articles.

Notwithstanding any other provision of these articles, the corporation’s purposes will be limited exclusively to exempt purposes within the meaning of section 501(c)(6) of the Code, and it shall not carry on any activities not permitted to be carried on by a corporation exempt from federal income tax under section 501(c)(6) of the Code.

ARTICLE 6.

The name of the Registered Agent and the address of the Registered Office is: Graham Charles, 603 South 3rd Avenue, Bozeman, MT 59715.

ARTICLE 7.

The name and address of the incorporator is Graham Charles, 603 South 3rd Avenue, Bozeman, MT 59715.

Graham Charles, Incorporator

ARTICLE 8.

Upon the dissolution of the corporation, assets, if any, remaining after payment or provision for payment of all liabilities shall be distributed, as determined by the Board of Directors, for one or more exempt purposes within the meaning of section 501(c)(6) of the Code, or otherwise in accordance with applicable state and federal law. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization(s), as said Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE 9.

A director of the corporation shall have no personal liability to the corporation or members of the corporation for monetary damages for breach of the director's duties to the corporation or its members, except for: (i) a breach of the director's duty of loyalty to the corporation or its members; (ii) acts of omissions not in good faith or that involve intentional misconduct or a knowing violation of the law by the director; (iii) transactions from which the director derived an improper personal economic benefit; or (iv) conflict of interest transactions, loans or guarantees for directors or officer, or unlawful distributions. If the Montana Nonprofit Corporation Act (MCA 35-2-113, *et seq.*) is hereafter amended to authorize corporate action further eliminating or limiting the personal liability of directors, then the liability of a director shall be eliminated or limited to the full extent permitted by the Montana Nonprofit Corporation Act, as so amended. Any repeal or modification of this article shall not adversely affect any right or protection of a director of the corporation existing at the time of such repeal or modification for or with respect to an act or omission of such director occurring prior to such repeal or modification.