ARTICLES OF INCORPORATION OF

KTM, CPA, A PROFESSIONAL CORPORATION

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-FILED-

File No.: 6534521 Date Filed: 1/9/2025

ARTICLE I

The name of this corporation is: KTM, CPA, a Professional Corporation

ARTICLE II

The purpose of this corporation is to engage in the profession of accountancy and any other lawful activities (other than the banking business or trust company business) not prohibited to a corporation engaging in such profession by applicable laws and regulations. This corporation is a professional corporation within the meaning of California Corporations Code Section 13400 et seq.

ARTICLE III

The name and complete address in the State of California for this Corporation's initial agent for service of process is Kirsten Taylor Manos, 3231 Business Park Drive #125, Vista, CA 92081.

ARTICLE IV

This Corporation is authorized to issue only one class of shares, which shall be designated "common" shares. The total number of such shares that may be issued is 10,000.

ARTICLE V

The initial street address and the initial mailing address of the Corporation is:

3231 Business Park Drive #125 Vista, CA 92081

ARTICLE VI

The liability of the Directors of the Corporation for monetary damages shall be eliminated to the fullest extent permissible under California law.

ARTICLE VII

This Corporation is authorized, to the fullest extent permissible under California law, to indemnify its agents (as defined in Corp. Code § 317), whether by bylaw, agreement, or otherwise, for breach of duty to this Corporation and its shareholders in excess of that expressly permitted by Corp. Code § 317, and to advance defense expenses to its agents in connection with such matters as those expenses are incurred. If, after the effective date of this Article, California law is amended in a manner that permits a corporation to limit the monetary or other liability of its directors or to authorize indemnification of, or advancement of those defense expenses to, its directors or other persons, in any such case to a greater extent than is permitted on the effective date of this Article, the references in this Article to "California law" shall to that extent be deemed to refer to California law as so amended. Any repeal or modification of this Article shall not adversely affect any right of indemnification or limitation of liability of an agent of this corporation relating to actions or omissions prior to that repeal or modification.

Dated: January 8, 2025

Kirsten T. Manos, Incorporator