

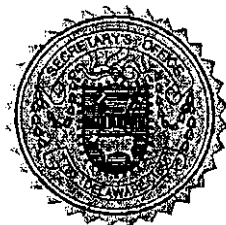
Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF INCORPORATION OF "SPCA INTERNATIONAL, INC.", FILED IN THIS OFFICE ON THE THIRTIETH DAY OF MAY, A.D. 2006, AT 8 O'CLOCK A.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



4166091 8100

060518486

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 4822451

DATE: 06-13-06

CERTIFICATE OF INCORPORATION

OF

SPCA INTERNATIONAL, INC.

(A Delaware Corporation)

I, the undersigned, in order to form a non-profit, non-stock corporation for the purposes hereinafter stated, under and pursuant to the provisions of the General Corporation Law of the State of Delaware, as amended, hereby certify as follows:

1. NAME

The name of the corporation (the "Corporation") is SPCA International, Inc.

2. REGISTERED OFFICE AND AGENT

The registered office of the Corporation in the State of Delaware is to be situated at 1308 Delaware Avenue, Wilmington, Delaware 19806, located in the County of New Castle, and the name of its registered agent at such address is Corporate Creations Network, Inc.

3. PURPOSES AND POWERS

3.1. The Corporation is organized for charitable and educational purposes including, but not limited to, preventing cruelty, exploitation, and the abuse of animals; educating the general public about animal welfare; and promoting worldwide awareness, support, and assistance for the SPCA mission. The Corporation may, as permitted by law, engage in any and all activities in furtherance of, related to, or incidental to these purposes which may lawfully be carried on by a corporation formed under the laws of Delaware and which are not inconsistent with the Corporation's qualification as an organization described in Section 501(c)(3) of the Internal Revenue Code.

3.2. As a means of accomplishing these purposes, the Corporation, in furtherance and not by way of limitation of its statutory powers, shall have the power to solicit, raise, accept, hold and administer funds exclusively for its objects and purposes, and to that end to take and receive, by purchase, grant, gift, bequest or devise, or as beneficiary of any trust, any property, real or personal, tangible or intangible, wheresoever situated; to make donations in furtherance of such purposes; to invest and reinvest the funds and other property of the Corporation, including the power to invest and reinvest such funds and property in furtherance of such purposes, without regard to whether such investments would be considered as desirable or prudent by an investor interested solely in profit and not interested in promoting such purposes; to collect and receive the income, if any, from any investment or reinvestment of such funds or property; and to apply the income and, if the Corporation so decides, the principal of such property as the Corporation may from time to time possess, to the purposes of the Corporation.

3.3. It is the intention of the Corporation to be exempt from income taxes as an organization described in Section 501(c)(3) of the Internal Revenue Code. Accordingly, notwithstanding any other provision of this Certificate of Incorporation:

A. The Corporation shall not carry on any 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;

B. No part of the net earnings 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 of the Corporation;

C. In the event of the liquidation, dissolution or winding up of the Corporation (whether voluntary, involuntary or by operation of law), the Corporation's property or assets shall not be conveyed or distributed to any director, officer, employee or member of a committee of, or person connected with, the Corporation, or any other private individual, nor to any organization created or operated for profit; but, after deducting all necessary expenses of liquidation, dissolution or winding up, as the case may be, all the remaining property and assets of the Corporation shall be distributed in furtherance of the corporate purposes of the Corporation to one or more organizations as shall then qualify under Section 501(c)(3) of the Internal Revenue Code, as the Board of Directors of the Corporation shall determine; and

D. Except to the extent permitted by the Internal Revenue Code, whether pursuant to an election under Section 501(h) or otherwise, the Corporation shall not carry on propaganda, or otherwise attempt, to influence legislation, and the Corporation shall not participate in or intervene in (including by the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office.

4. INCORPORATOR

The name and mailing address of the incorporator are as follows:

Jeffrey M. Hurwit, Esq.
Hurwit & Associates
1150 Walnut Street
Newton, MA 02461

5. DIRECTORS

5.1. Provisions governing the election or appointment of the directors of the Corporation shall be as stated in the Bylaws of the Corporation.

5.2. The personal liability of the directors of the Corporation is hereby eliminated to the fullest extent permitted by Section 102(b)(7) of the General Corporation Law of the State of Delaware, as the same may be amended and supplemented.

6. MEMBERS

The conditions of membership of the Corporation, if any, shall be stated in the Bylaws of the Corporation.

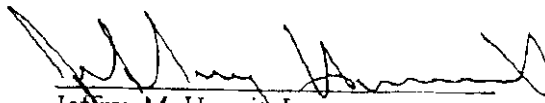
7. NO STOCK

The Corporation shall not have authority to issue any capital stock.

8. INTERNAL REVENUE CODE

All references in this Certificate of Incorporation to the Internal Revenue Code shall mean the Internal Revenue Code of 1986, as amended, and shall be deemed to include any amendments adopted from time to time, or corresponding provisions of any future internal revenue law.

IN WITNESS WHEREOF, I have signed this Certificate of Incorporation, and I affirm the same as my act and deed and that the facts contained herein are true under penalties of perjury, this 24th day of May, 2006.


Jeffrey M. Hurwit, Incorporator

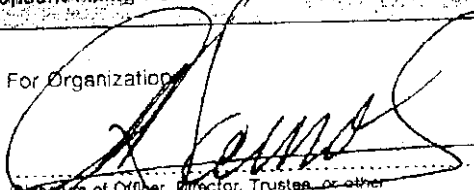
Part X Public Charity Status (Continued)

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

- 6 If you checked box g, h, or i in question 5 above, you must request either an advance or a definitive ruling by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.
- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

Consent: Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

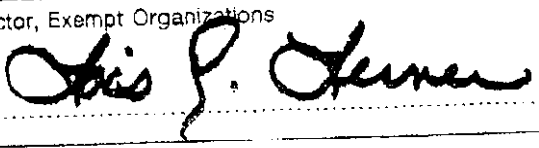
For Organization



Pierre Barnoti 7/6/06
 (Type or print name of signer) (Date)

President
 (Type or print title or authority of signer)

For Director, Exempt Organizations

By  Date **AUG 19 2006**

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).
- (i) (a) Enter 2% of line 8, column (e) on Part IX-A, Statement of Revenues and Expenses.
 - (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
 - (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each disqualified person. If the answer is "None," check this box.
 - (b) For each year amounts are included on line 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A, Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

7 Did you receive any unusual grants during any of the years shown on Part IX-A, Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No