START\_STATUTE10-142.  Number of shareholders

A.  For purposes of chapters 1 through 17 of this title, the following identified as a shareholder in a corporation's current record of shareholders constitutes one shareholder:

1.  Three or fewer co‑owners.

2.  Any corporation, partnership, trust, estate or other entity.

3.  The trustees, guardians, custodians or other fiduciaries of a single trust, estate or account.

B.  For purposes of chapters 1 through 17 of this title, shareholdings registered in substantially similar names constitute one shareholder if it is reasonable to believe that the names represent the same person. END\_STATUTE