

**Electronic Articles of Incorporation
For**

P05000075084
FILED
May 23, 2005
Sec. Of State
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PANHANDLE DIRT AND TRACTOR INC

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

PANHANDLE DIRT AND TRACTOR INC

Article II

The principal place of business address:

8601 WOOD CIRCLE
PANAMA CITY, FL. US 32404

The mailing address of the corporation is:

8601 WOOD CIRCLE
PANAMA CITY, FL. US 32404

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

100

Article V

The name and Florida street address of the registered agent is:

DANIEL MOREHOUSE
8601 WOOD CIRCLE
PANAMA CITY, FL. 32404

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: DANIEL MOREHOUSE

Article VI

The name and address of the incorporator is:

DANIEL MOREHOUSE
8601 WOOD CIRCLE

PANAMA CITY FL 32404

Incorporator Signature: DANIEL MOREHOUSE

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
DANIEL MOREHOUSE
8601 WOOD CIRCLE
PANAMA CITY, FL. 32404 US

Title: VP
JEREMY DURGEN
8601 WOOD CIRCLE
PANAMA CITY, FL. 32404 US

Article VIII

The effective date for this corporation shall be:

05/27/2005