Electronic Articles of Incorporation For

P05000080163 FILED June 02, 2005 Sec. Of State jshivers

IRS RACING SERIES CORP

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: IRS RACING SERIES CORP

Article II

The principal place of business address:

2814 S BAY STREET EUSTIS, FL. US 32726

The mailing address of the corporation is:

2814 S BAY STREET EUSTIS, FL. US 32726

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:

CRAIG A SALMOND 4050 DORA WOOD DRIVE MT. DORA, FL. 32757 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: CRAIG A SALMOND

Article VI

The name and address of the incorporator is:

CRAIG A SALMOND 405 DORA WOOD DRIVE MT DORA, FL 32757

Incorporator Signature: CRAIG A SALMOND

Article VII

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

Title: P CRAIG A SALMOND 4050 DORA WOOD DRIVE MT DORA, FL. 32757

Article VIII

The effective date for this corporation shall be:

06/02/2005