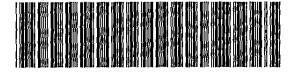
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JOHN A. PANYKO, P.A.

BOARD CERTIFIED TAX ATTORNEY

PHONE (850) 438-7272

FACSIMILE (850) 438-7224

September 19, 2005

Department of State Division of Corporations Clifton Building 2661 Executive Center Circle Tallahassee, Florida 32301

RE: SP Competition Machine, Inc.

Our File No. S43-05813

Ladies and Gentlemen:

Enclosed please find an original and one copy of the Articles of Incorporation to be filed on behalf of SP Competition Machine, Inc.

Enclosed please also find check no. 277 in the amount of \$78.75 for the filing fee and certified copy for same.

Thank you for your assistance in this matter.

Sincerely,

John A. Panyko

For the Firm

JAP/cmw

Enclosures (3)

pc: Seth O. Joyner

ED

ARTICLES OF INCORPORATION

05 SEP 23 AM 8: 10

OF

WILDWASSEE, FLORIDA

SP COMPETITION MACHINE, INC.

THE UNDERSIGNED, acting as incorporator of a corporation under the Florida General Corporation Act, adopts the following Articles of Incorporation for such corporation:

ARTICLE I

NAME AND PRINCIPAL OFFICE

The name of this corporation is SP COMPETITION MACHINE, INC. and its principal office is located at 1108 Old Corry Field Road, Pensacola, Florida 32507, its mailing address is the same.

ARTICLE II

DURATION

This corporation shall exist perpetually, commencing upon the subscription of these Articles of Incorporation.

ARTICLE III

PURPOSE

The purpose of this corporation is to engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV

CAPITAL STOCK

This corporation is authorized to issue 100,000 shares of no par value common stock, all of one class and series.

ARTICLE V

INITIAL REGISTERED OFFICE AND AGENT

The street address of this corporation's initial registered office is 1108 Old Corry Field Road, Pensacola, Florida 32507, and the name of this corporation's initial registered agent is SETH O. JOYNER.

ARTICLE VI

INCORPORATOR

The name and address of the incorporator is SETH O. JOYNER of 1108 Old Corry Field Road, Pensacola, Florida 32507.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 19th day of September, 2005.

SETH O. JOYNER, Incorporator

STATE OF FLORIDA

COUNTY OF ESCAMBIA

The foregoing instrument was acknowledged before me this 19th day of September, 2005, by SETH O. JOYNER, who personally appeared before me and who is personally known to me or who has produced ______ as identification.

NOTARY PUBLIC, State of Florida

-2 of 3-

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ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

I, SETH O. JOYNER, am familiar with and hereby accept the appointment as Registered Agent for SP COMPETITION MACHINE, INC., as set forth in the Articles of Incorporation filed simultaneously herewith.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal this 19th day of September, 2005.

SETH O. JOYNER