



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

August 18, 2009

Via U.S. Mail

Robert Stopanio  
President  
Scorpion Performance, Inc.  
3000 SW 4th Avenue  
Fort Lauderdale, Florida 33315

**Re: Scorpion Performance, Inc.  
Amendment No. 7 to Registration Statement on Form 10  
Filed August 7, 2009  
File No. 000-52859**

Dear Mr. Stopanio:

We have completed our review of your Registration Statement on Form 10, as amended on August 7, 2009, and have no further comments at this time.

Sincerely,

Rolaine S. Bancroft  
Special Counsel

cc: Myra P. Mahoney, Esq.  
*Via facsimile (954) 563-1095*