Electronic Articles of Incorporation For

P07000086361 FILED July 31, 2007 Sec. Of State jshivers

PENNIES OVER COST, 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: PENNIES OVER COST, CORP.

Article II

The principal place of business address:

1430 BRICKELL BAY DRIVE #903 MIAMI, FL. US 33131

The mailing address of the corporation is:

1430 BRICKELL BAY DRIVE #903 MIAMI, FL. US 33131

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:

JOSE L HIRIBARNE 1430 BRICKELL BAY DRIVE #903 MIAMI, FL. 33131 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JOSE LUIS HIRIBARNE

Article VI

The name and address of the incorporator is:

JOSE LUIS HIRIBARNE 1430 BRICKELL BAY DRIVE #903

MIAMI

, FL 33131

Incorporator Signature: JOSE LUIS HIRIBARNE

Article VII

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

Title: P JOSE L HIRIBARNE 1430 BRICKELL BAY DRIVE #903 MIAMI, FL. 33131 US

Article VIII

The effective date for this corporation shall be:

08/01/2007