

**Electronic Articles of Incorporation
For**

P08000048039
FILED
May 13, 2008
Sec. Of State
tburch

MS & JCFS KESEF 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:

MS & JCFS KESEF CORP.

Article II

The principal place of business address:

701 WASHINGTON AVENUE
MIAMI BEACH, FL. 33139

The mailing address of the corporation is:

701 WASHINGTON AVENUE
MIAMI BEACH, FL. 33139

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:

5,000

Article V

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

ARVIN PELTZ
3250 MARY STREET
500
MIAMI, FL. 33133

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

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Registered Agent Signature: ARVIN PELTZ

Article VI

The name and address of the incorporator is:

ARVIN PELTZ
3250 MARY STREET
500
MIAMI, FLORIDA 33133

Incorporator Signature: ARVIN PELTZ

Article VII

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

Title: DIR
SPURGEON SOLOMON
701 WASHINGTON AVENUE
MIAMI BEACH, FL. 33139 US

Title: DIR
MOSHE PETEL
701 WASHINGTON AVENUE
MIAMI BEACH, FL. 33139 US

Article VIII

The effective date for this corporation shall be:

05/13/2008