

THE MICHAEL STERN REVOCABLE TRUST

**CERTIFICATE**


This Certificate (this "**Certificate**") is given to Sierchio & Company, LLP ("**S&C**"), in connection with its Legal Opinion (the "**Opinion**") relating to the applicability of the United States securities Act of 1933, as amended, to be delivered at the closing of the public offering in Israel by JDS (BVI) Ltd., (the "**Company**") of debt securities in the principal amount of \_\_\_\_\_ (the "**Securities**") that will be admitted to trading on the Tel-Aviv Stock Exchange (the "**TASE**").

Reference is hereby made to that certain prospectus dated May \_\_, 2015 (the "**Prospectus**"), an English translation of which the Company's counsel, Kasowitz, Benson, Torres & Friedman, LLP, has provided to S&C. All capitalized but undefined terms used herein shall have the meaning set forth in the Prospectus.

The undersigned has reviewed the Opinion. The undersigned recognizes that the legal conclusions set forth in the Opinion are based upon the representations set forth in this Certificate and hereby consents to S&C's reliance on the representations made herein for purposes of rendering the Opinion. The undersigned further recognizes that such Opinion is being delivered to the Company and the TASE as a condition to closing and will inform S&C if any of the below representations change prior to closing.

1. The Trust Agreement dated as of May 22, 2015, between Michael Stern and the Trustees thereto, a copy of which has been provided to S&C by Kasowitz, Benson, Torres & Friedman, LLP, is currently in full force and effect and has not been revoked.
2. The Trust has been formed and is existing under the laws of the State of New York for Michael Stern as the grantor.
3. All of the voting securities of the Company are directly owned of record by the Trust.

THE MICHAEL STERN REVOCABLE TRUST

By:  \_\_\_\_\_

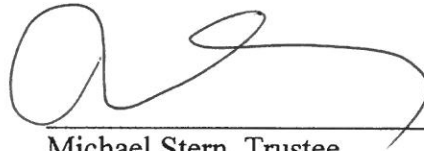
Dated: May 26, 2015

Name: Michael Stern  
Title: Grantor

## AUTHORIZATION TO FILE FORM SS-4 ONLINE

The undersigned, as Trustee of the Michael Stern Revocable Trust, authorizes Kelly Kouril at Roberts & Holland LLP, to file Form SS-4, Application for Employer Identification Number, online. I understand that by providing my Social Security Number to Kelly Kouril, that I am authorizing Kelly Kouril to apply for and receive the EIN on my behalf and to answer questions about the completion of the Form.

Dated: *May 26*, 2015

  
\_\_\_\_\_  
Michael Stern, Trustee

**Application for Employer Identification Number**

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

|   |  |   |   |
|---|--|---|---|
| Type or print clearly.  | 1 Legal name of entity (or individual) for whom the EIN is being requested<br>Michael Stern Revocable Trust  |   |   |
|   | 2 Trade name of business (if different from name on line 1)  |   | 3 Executor, administrator, trustee, "care of" name<br>Michael Stern |
|   | 4a Mailing address (room, apt., suite no. and street, or P.O. box)<br>104 Fifth Avenue, 9th Fl   |   | 5a Street address (if different) (Do not enter a P.O. box.)         |
|   | 4b City, state, and ZIP code (if foreign, see instructions)<br>New York, NY 10011  |   | 5b City, state, and ZIP code (if foreign, see instructions)         |
|   | 6 County and state where principal business is located<br>New York, NY   |   |   |
|   | 7a Name of responsible party<br>Michael Stern  |   | 7b SSN, ITIN, or EIN<br>065-76-2194                                 |
| 8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |  |   | 8b If 8a is "Yes," enter the number of LLC members ▶                |
| 8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |   |   |
| 9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.   |  |   |   |
| <input type="checkbox"/> Sole proprietor (SSN) _____<br><input type="checkbox"/> Partnership _____<br><input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____<br><input type="checkbox"/> Personal service corporation _____<br><input type="checkbox"/> Church or church-controlled organization _____<br><input type="checkbox"/> Other nonprofit organization (specify) ▶ _____<br><input type="checkbox"/> Other (specify) ▶ _____   |  |   |   |
| <input type="checkbox"/> Estate (SSN of decedent) _____<br><input type="checkbox"/> Plan administrator (TIN) _____<br><input checked="" type="checkbox"/> Trust (TIN of grantor) 065-76-2194<br><input type="checkbox"/> National Guard <input type="checkbox"/> State/local government<br><input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military<br><input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises<br>Group Exemption Number (GEN) if any ▶ _____   |  |   |   |
| 9b If a corporation, name the state or foreign country (if applicable) where incorporated   |  | State   | Foreign country   |
| 10 Reason for applying (check only one box)   |  |   |   |
| <input type="checkbox"/> Started new business (specify type) ▶ _____<br><input type="checkbox"/> Hired employees (Check the box and see line 13.)<br><input type="checkbox"/> Compliance with IRS withholding regulations<br><input type="checkbox"/> Other (specify) ▶ _____   |  |   |   |
| <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____<br><input type="checkbox"/> Changed type of organization (specify new type) ▶ _____<br><input type="checkbox"/> Purchased going business<br><input checked="" type="checkbox"/> Created a trust (specify type) ▶ Revocable<br><input type="checkbox"/> Created a pension plan (specify type) ▶ _____   |  |   |   |
| 11 Date business started or acquired (month, day, year). See instructions.<br>5/11/15   |  | 12 Closing month of accounting year December  |   |
| 13 Highest number of employees expected in the next 12 months (enter -0- if none).<br>If no employees expected, skip line 14.   |  | 14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/> |   |
| Agricultural 0  |  | Household 0   | Other 0   |
| 15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶  |  |   |   |
| 16 Check one box that best describes the principal activity of your business.   |  |   |   |
| <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker<br><input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail<br><input checked="" type="checkbox"/> Other (specify) Trust administration |  |   |   |
| 17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.<br>NA   |  |   |   |
| 18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If "Yes," write previous EIN here ▶  |  |   |   |
| Third Party Designee  | Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form. |   |   |
|   | Designee's name<br>Kelly C. Kouril, Roberts & Holland LLP  |   | Designee's telephone number (include area code)<br>212 903-8741     |
|   | Address and ZIP code<br>825 Eighth Ave, New York, NY 10019   |   | Designee's fax number (include area code)<br>212 974-3059           |
| Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.   |  |   | Applicant's telephone number (include area code)                    |
| Name and title (type or print clearly) ▶ Michael Stern  |  |   | Applicant's fax number (include area code)                          |
| Signature ▶    |  |   | Date ▶ 05/26/2015   |