

**ITEM 1: COVER PAGE FOR PART 2B OF FORM ADV:
BROCHURE SUPPLEMENT
FEBRUARY 2013**

MORTON JAY KESSLER

**MKKS INVESTMENT ADVISORY SERVICES, INC
15260 VENTURA BOULEVARD, SUITE 1040
SHERMAN OAKS, CA 91403**

**FIRM CONTACT:
MORTON KESSLER
CHIEF COMPLIANCE OFFICER**

This brochure supplement provides information about Morton Kessler that supplements our brochure. You should have received a copy of that brochure. Please contact Morton Kessler, President and Chief Compliance Officer, if you did not receive MKKS Investment Advisory Services, Inc.'s brochure or if you have any questions about the contents of this supplement.

Additional information about Morton Kessler is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2: Educational Background & Business Experience

Morton Jay Kessler

Year of Birth: 1951

Education Background:

- 1973: University of California, Los Angeles; BA in Economics
- 1976: Loyola Law School, JD

Business Background

- 12/2005 – Present MKKS Investment Advisory Services; President & CCO
- 01/1986 – Present Kessler, Schneider & Co; Owner

Item 3: Disciplinary Information

If there are legal or disciplinary events material to your evaluation of Morton Kessler, we are required to disclose all material facts regarding those events¹.

We have nothing to disclose in this regard.

Item 4: Other Business Activities

A. If Morton Kessler is actively engaged in any investment-related business or occupation, including if Morton Kessler is registered, or has an application pending to register, as a broker-dealer, registered representative of a broker-dealer, futures commission merchant ("FCM"), commodity pool operator ("CPO"), commodity trading advisor ("CTA"), or an associated person of an FCM, CPO, or CTA, we are required to disclose this fact and describe the business relationship, if any, between the advisory business and the other business.

1. If a relationship between the advisory business and Morton Kessler's other financial industry activities creates a material conflict of interest with you, the SEC requires us to describe the nature of the conflict and generally how we address it.

We have nothing to disclose in this regard.

2. If Morton Kessler receives commissions, bonuses or other compensation based on the sale of securities or other investment products, including as a broker-dealer or registered representative, and including distribution or service ("trail") fees from the sale of mutual funds, we have to disclose this fact. If this compensation is not cash, we are required to explain what type of compensation Morton Kessler receives. We must explain that this practice gives Morton Kessler an incentive to recommend investment products based on the compensation received, rather than on your needs.

We have nothing to disclose in this regard.

¹ Note: Our firm may, under certain circumstances, rebut the presumption that a disciplinary event is material. If an event is immaterial, we are not required to disclose it. When we review a legal or disciplinary event involving Morton Kessler to determine whether it is appropriate to rebut the presumption of materiality, we consider all of the following factors: (1) the proximity of Morton Kessler to the advisory function; (2) the nature of the infraction that led to the disciplinary event; (3) the severity of the disciplinary sanction; and (4) the time elapsed since the date of the disciplinary event. If we conclude that the materiality presumption has been overcome, we prepare and maintain a file memorandum of our determination in our records. We follow SEC rule 204-2(a)(14)(iii) and similar state rules.

- B. If Morton Kessler is actively engaged in any business or occupation for compensation not discussed in response to Item 4.A, above, and the other business activity or activities provide a substantial source of Morton Kessler's income or involve a substantial amount of Morton Kessler's time, we are required to disclose this fact and must describe the nature of that business. If the other business activities represent less than 10 percent of Morton Kessler's time and income, we may presume that they are not substantial.

The primary business of MKKS Investment Advisory Services relates to tax services. Morton Kessler is a CPA of KSMK, Inc., a partner of Kessler Schneider and Co. Tax services may include: preparing tax returns, provide financial statements for clients, prepare car loans, mortgages, etc. Acting as a CPA accounts for approximately 95% of Mr. Kessler's time.

Mr. Kessler also has a real estate license. Acting as a real estate agent, though, account for approximately 2% of Mr. Kessler's time. The extent of providing real estate services is to provide clients with an estimated cost/mortgage preparation.

Item 5: Additional Compensation

If someone who is not a client provides an economic benefit to Morton Kessler for providing advisory services, we are required to generally describe the arrangement. For purposes of this Item, economic benefits include sales awards and other prizes, but do not include Morton Kessler's regular salary. Any bonus that is based, at least in part, on the number or amount of sales, client referrals, or new accounts should be considered an economic benefit, but other regular bonuses should not.

We have nothing to disclose in this regard.

Item 6: Supervision

We are required to explain how we supervise Morton Kessler, including how we monitor the advice Morton Kessler provides to you. Our firm has to provide the name, title and telephone number of the person responsible for supervising Morton Kessler's advisory activities on behalf of our firm.

Morton Kessler is the sole principal and Chief Compliance Officer and as such has no internal supervision placed over him. He is, however, bound by our firm's Code of Ethics.