

HARD COPY
UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-16515

In the Matter of

Jesters Resources, Inc., et al.,

Respondents.

OFFER OF SETTLEMENT OF JET NEKO, INC.

I.

Jet Neko, Inc. ("Jet Neko" or "Respondent"), pursuant to Rule 240(a) of the Rules of Practice of the Securities and Exchange Commission ("Commission") [17 C.F.R. § 201.240(a)] submits this Offer of Settlement ("Offer") in the above-captioned proceedings instituted against it by the Commission on April 28, 2015, pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Exchange Act").

II.

This Offer is submitted solely for the purpose of settling these proceedings, with the express understanding that it will not be used in any way in these or any other proceedings, unless the Offer is accepted by the Commission. If the Offer is not accepted by the Commission, the Offer is withdrawn without prejudice to Respondent and shall not become a part of the record in these or any other proceedings, except for the waiver expressed in Section V. with respect to Rule 240(c)(5) of the Commission's Rules of Practice [17 C.F.R. § 201.240(c)(5)].

III.

On the basis of the foregoing, the Respondent hereby:

A. Admits the jurisdiction of the Commission over it and over the matters set forth in the Order Making Findings and Revoking Registration of Securities Pursuant to Section 12(j) of the Securities Exchange Act of 1934 as to Jet Neko, Inc.;

B. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission or in which the Commission is a party prior to a hearing pursuant to the Commission's Rules of Practice, 17 C.F.R. § 201.100 *et seq.*, and without admitting or denying

the findings contained in the Order, except as to the Commission's jurisdiction over it and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of an Order by the Commission containing the following findings and order set forth below¹:

1. Jet Neko (CIK No. 1541371) is a void Delaware corporation located in Miyazaki, Japan. At all times relevant to this proceeding, the securities of Jet Neko have been registered under Exchange Act Section 12(g). As of April 9, 2015, the company's stock (symbol "NEKO") was quoted on OTC Link (previously, "Pink Sheets") operated by OTC Markets Group, Inc. ("OTC Link"), had five market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

2. Jet Neko has failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder because it has not filed any periodic reports with the Commission since February 9, 2012.

IV.

Section 12(j) of the Exchange Act provides as follows:

The Commission is authorized, by order, as it deems necessary or appropriate for the protection of investors to deny, to suspend the effective date of, to suspend for a period not exceeding twelve months, or to revoke the registration of a security, if the Commission finds, on the record after notice and opportunity for hearing, that the issuer of such security has failed to comply with any provision of this title or the rules and regulations thereunder. No member of a national securities exchange, broker, or dealer shall make use of the mails or any means or instrumentality of interstate commerce to effect any transaction in, or to induce the purchase or sale of, any security the registration of which has been and is suspended or revoked pursuant to the preceding sentence.

On the basis of the foregoing, Respondent hereby consents to the entry of an Order by the Commission that:

Pursuant to Section 12(j) of the Exchange Act, registration of each class of Respondent's securities registered pursuant to Exchange Act Section 12 be, and hereby is, revoked.

¹The findings herein are made pursuant to Respondent's Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.

V.

By submitting this Offer, Respondent hereby acknowledges its waiver of those rights specified in Rules 240(c)(4) and (5) [17 C.F.R. §201.240(c)(4) and (5)] of the Commission's Rules of Practice. Respondent also hereby waives service of the Order.

VI.

Respondent understands and agrees to comply with the terms of 17 C.F.R. § 202.5(e), which provides in part that it is the Commission's policy "not to permit a defendant or respondent to consent to a judgment or order that imposes a sanction while denying the allegations in the complaint or order for proceedings," and "a refusal to admit the allegations is equivalent to a denial, unless the defendant or respondent states that he neither admits nor denies the allegations." As part of Respondent's agreement to comply with the terms of Section 202.5(e), Respondent: (i) will not take any action or make or permit to be made any public statement denying, directly or indirectly, any finding in the Order or creating the impression that the Order is without factual basis; and (ii) will not make or permit to be made any public statement to the effect that Respondent does not admit the findings of the Order, or that the Offer contains no admission of the findings, without also stating that the Respondent does not deny the findings; and (iii) upon the filing of this Offer of Settlement, Respondent hereby withdraws any papers previously filed in this proceeding to the extent that they deny, directly or indirectly, any finding in the Order. If Respondent breaches this agreement, the Division of Enforcement may petition the Commission to vacate the Order and restore this proceeding to its active docket. Nothing in this provision affects Respondent's: (i) testimonial obligations; or (ii) right to take legal or factual positions in litigation or other legal proceedings in which the Commission is not a party.

VII.

Consistent with the provisions of 17 C.F.R. § 202.5(f), Respondent waives any claim of Double Jeopardy based upon the settlement of this proceeding, including the imposition of any remedy or civil penalty herein.

VIII.

Respondent hereby waives any rights under the Equal Access to Justice Act, the Small Business Regulatory Enforcement Fairness Act of 1996 or any other provision of law to seek from the United States, or any agency, or any official of the United States acting in his or her official capacity, directly or indirectly, reimbursement of attorney's fees or other fees, expenses or costs expended by Respondent to defend against this action. For these purposes, Respondent agrees that

Respondent is not the prevailing party in this action since the parties have reached a good faith settlement.

IX.

Respondent states that it has read and understands the foregoing Offer, that this Offer is made voluntarily, and that no promises, offers, threats, or inducements of any kind or nature whatsoever have been made by the Commission or any member, officer, employee, agent, or representative of the Commission in consideration of this Offer or otherwise to induce it to submit to this Offer.

Jet Neko, Inc.

By: Tokimasa Kobashikawa
Tokimasa Kobashikawa
Chief Executive Officer

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on May 11 , 2015.

 Tokimasa Kobashikawa
Tokimasa Kobashikawa

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JET NEKO, INC.
CERTIFICATE OF
CORPORATE RESOLUTION

I, Tokimasa Kobashikawa, do hereby certify that I am the duly elected Chief Executive Officer of Jet Neko, Inc. ("Jet Neko"), a void Delaware corporation, and that the following is a complete and accurate copy of a resolution adopted by the Board of Directors of Jet Neko at a meeting held on May 11, 2015, at which a quorum was present and resolved as follows:

RESOLVED: That Tokimasa Kobashikawa, the Chief Executive Officer of this Corporation, be and hereby is authorized to act on behalf of the Corporation, and in his sole discretion, to negotiate, approve, and make the offer of settlement of Jet Neko, attached hereto, to the United States Securities and Exchange Commission ("Commission") in connection with the investigation conducted by the Commission; in this connection, the aforementioned Officer be and hereby is authorized to undertake such actions as he may deem necessary and advisable, including the execution of such documentation as may be required by the Commission, in order to carry out the foregoing.

I further certify that the aforesaid resolution has not been amended or revoked in any respect and remains in full force and effect.

IN WITNESS WHEREOF, I have executed this Certificate as a sealed instrument this 11 day of May, 2015.

By: Tokimasa Kobashikawa
Tokimasa Kobashikawa
Chief Executive Officer
Jet Neko, Inc.

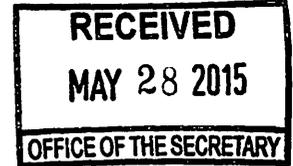
I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on May 11, 2015.

Tokimasa Kobashikawa
Tokimasa Kobashikawa

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

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SECURITIES EXCHANGE ACT OF 1934
Release No. 74819 / April 28, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16515

In the Matter of

Jesters Resources, Inc.,
Jet Neko, Inc., and
Kensington Group, Inc.,

Respondents.

PROOF OF SERVICE

ALJ: James E. Grimes

I, the undersigned, declare as follows:

I am over the age of eighteen years and not a party to the above-entitled matter. I am employed by Synergen Law Group, APC and my business address is 819 Anchorage Place, Suite 28, Chula Vista, California 91914.

On 5/22/2015 I caused to be served the following document(s):

1. OFFER OF SETTLEMENT OF JET NEKO, INC.; and
2. CERTIFICATE OF CORPORATE RESOLUTION

BY FIRST CLASS OR PRIORITY MAIL: I placed the original (to the Office of the Secretary Only) a true copy (to all other Parties) thereof, enclosed in a sealed envelope(s) addressed as stated below and placed in such envelope(s) with first class postage (to all Parties except the Office of the Secretary) with priority postage (to the Office of the Secretary Only), thereon fully prepaid and addressed as shown below, for deposit in the United States Postal Service on this date at my business address shown above following ordinary business practices in the United States Postal Office at 830 KUHN DR, CHULA VISTA, CA 91914-9998.

- OVERNIGHT DELIVERY:** I placed the original a true copy thereof, enclosed in a sealed envelope(s) addressed as shown below and delivered said envelope to _____ on this date.
- BY FACSIMILE TRANSMISSION:** I transmitted a true and correct copy thereof via facsimile transmission to the facsimile machine maintained by the person served below, at the facsimile machine telephone number as last given by that person on any document which he or she has filed in the cause and served to my office as shown below.
- BY ELETRONIC MAIL:** Pursuant to agreement by counsel to be served via email, I caused to be served a true and correct copy thereof via email from my email address, kbatcher@synergenlaw.com, to the email address shown below.

Said document(s) was/were served on the following persons in the manner so noted so as to provide earliest possible notice:

To the Securities and Exchange Commission

(ORIGINAL VIA U.S. PRIORITY MAIL
AND COPY VIA FACSIMILE)

Office of the Secretary
Securities and Exchange Commission
100 F Street N.E., Mail Stop 1090
Washington, DC 20549
Phone 202-551-5400
Fax 703-813-9793

To the Office of Administrative Law Judges:

(COPY ONLY VIA U.S. MAIL
AND EMAIL)

The Honorable Brenda P. Murray
Chief Administrative Law Judge
Attn: James E. Grimes
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-2557
Email: [REDACTED]

To the Division of Enforcement

(COPY ONLY VIA U.S. MAIL
AND EMAIL)

Neil J. Welch, Jr. Esq.
Division of Enforcement
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-6010
Email: [REDACTED]

To Jesters Resources, Inc.

(COPY ONLY VIA U.S. MAIL ONLY)

Jesters Resources, Inc.
c/o The Corporation Trust Co. of Nevada
Registered Agent
311 S. Division Street
Carson City, NV 89703

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to Kensington Group, Inc.

(COPY ONLY VIA U.S. MAIL ONLY)

Kensington Group, Inc.
c/o Delaware Secretary of State
Division of Corporations
Attn: Service of Process
John G. Townsend Bldg.
401 Federal St., Suite 4
Dover, DE 19901

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on this 22nd day of May, 2015.


KAREN A. BATCHER



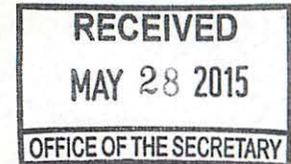
Synergen Law Group

A Professional Law Corporation

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May 22, 2015

Attn: Brent Fields
Securities and Exchange Commission
Office of the Secretary
100 F Street, NE
Mail Stop 1090
Washington, DC 20549



Re: Administrative Proceeding
File No. 3-16515

Dear Mr. Fields:

Enclosed, please find the original Offer of Settlement of Jet Neko, Inc. and Certificate of Corporate Resolution for filing. A copy of the Proof of Service upon all other Parties to the Administrative Proceeding is enclosed as well. Copies of these documents were also sent to your office today via facsimile.

Please feel free to contact me if you have any questions or require additional information.

Regards,
SYNERGEN LAW GROUP

Karen A. Batcher, Esq.
kbatcher@synergenlaw.com