

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 1188 / January 23, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15670

In the Matter of

MATECH CORP.,  
MNC CORPORATION,  
(A/K/A MONACO COACH CORPORATION),  
PACIFIC FUEL CELL CORP., AND  
PENN OCTANE CORPORATION

ORDER TO SHOW CAUSE,  
POSTPONING HEARING, AND  
SCHEDULING PREHEARING  
CONFERENCE

The Securities and Exchange Commission (Commission) issued an Order Instituting Administrative Proceedings (OIP), pursuant to Section 12(j) of the Securities Exchange Act of 1934, on January 7, 2014. A hearing is currently scheduled for January 28, 2014.

The Division of Enforcement provided evidence that the OIP was served on Matech Corp., MNC Corporation (a/k/a Monaco Coach Corporation), Pacific Fuel Cell Corp., and Penn Octane Corporation (collectively, Respondents) on January 9, 2014, in accordance with Rule 141(a)(2)(ii) of the Commission's Rules of Practice. See 17 C.F.R. § 201.141(a)(2)(ii). To date, no Answers have been filed, which were due within ten days after service of the OIP, or by January 22, 2014. See OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b).

It is ORDERED that on or before February 3, 2014, Respondents shall SHOW CAUSE why this proceeding should not be determined against them. See 17 C.F.R. §§ 201.155(a)(2), .220(f). Any Respondent that fails to respond to this Order will be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. See OIP at 3; 17 C.F.R. § 201.155(a)(2).

It is FURTHER ORDERED that the hearing is POSTPONED sine die and a telephonic prehearing conference will be held on February 12, 2014, at 10:00 a.m. EST, if the proceeding has not been resolved by then.

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Cameron Elliot  
Administrative Law Judge