

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 71772 / March 24, 2014

Admin. Proc. 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

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Matech Corp., MNC Corporation (a/k/a Monaco Coach Corporation), Pacific Fuel Cell Corp., or Penn Octane Corporation and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge² has become the final decision of the Commission with respect to Matech Corp.; MNC Corporation (a/k/a Monaco Coach Corporation); Pacific Fuel Cell Corp.; and Penn Octane Corporation. The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to

¹ 17 C.F.R. § 201.360(d).

² *Matech Corp., MNC Corp. (a/k/a Monaco Coach Corp.), Pacific Fuel Cell Corp., and Penn Octane Corp.*, Initial Decision Rel. No. 561 (Feb. 7, 2014), 108 SEC Docket 04, 2014 WL 494564. The stock symbols and Central Index Key numbers are: MTCH and 1036668 for Matech Corp.; MCOAQ and 910619 for MNC Corporation (a/k/a Monaco Coach Corporation); PFCEQ and 1098578 for Pacific Fuel Cell Corp.; and POCC and 893813 for Penn Octane Corporation.

Section 12(j) of the Securities Exchange Act of 1934, the registrations of each class of registered securities of Matech Corp.; MNC Corporation (a/k/a Monaco Coach Corporation); Pacific Fuel Cell Corp.; and Penn Octane Corporation are revoked.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Lynn Powalski
Deputy Secretary