

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

June 4, 2010

In the Matter of

**Miracor Diagnostics, Inc.,
Monaco Finance, Inc.,
MPEL Holdings Corp.
(f/k/a Computer Transceiver Systems, Inc.),
MR3 Systems, Inc.,
Mutual Risk Management, Ltd.,**

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Miracor Diagnostics, Inc. because it has not filed any periodic reports since the period ended September 30, 1996.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Monaco Finance, Inc. because it has not filed any periodic reports since the period ended September 30, 1999.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of MPEL Holdings Corp. (f/k/a Computer Transceiver Systems, Inc.) because it has not filed any periodic reports since September 30, 1999.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of MR3 Systems, Inc. because it has not filed any periodic reports since the period ended September 30, 2005.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Mutual Risk Management Ltd. because it has not filed any periodic reports since the period ended December 31, 2001.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed companies.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed companies is suspended for the period from 9:30 a.m. EDT on June 4, 2010, through 11:59 p.m. EDT on June 17, 2010.

By the Commission.

Elizabeth M. Murphy
Secretary

Service List

The attached Order of Suspension of Trading issued pursuant to Section 12(k) of the Securities Exchange Act of 1934 has been sent via U.S. Mail to the following persons and entities the ___ day of May, 2010:

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

Miracor Diagnostics, Inc.
9191 Towne Center Dr., Suite 400
San Diego, CA 92122

Miracor Diagnostics, Inc.
c/o Mr. Thomas R. King
Registered Agent
648 E. 100 S., Suite 200
Salt Lake City, UT 84102-1104

Monaco Finance, Inc.
8400 Crescent Parkway, Suite 190
Greenwood, CO 80111

Monaco Finance, Inc.
c/o Mr. Paul Enright
Registered Agent
5486 Tiger Bend Lane
Morrison, CO 80465

MPEL Holdings Corp. (f/k/a Computer Transceiver Systems, Inc.)
25 Melville Park Rd.
Melville, NY 11747

MPEL Holdings Corp. (f/k/a Computer Transceiver Systems, Inc.)
c/o Mr. Steven M. Latessa, CEO
1 Sprucetree Lane
Huntington Station, NY 11746-4017

MR3 Systems, Inc.
435 Brannan St., Suite 200
San Francisco, CA 94107

MR3 Systems, Inc.
c/o Mr. Randall S. Reis
Registered Agent
11 Julianna Ave.
Moss Beach, CA 94038-9648

Mutual Risk Management Ltd.
44 Church St.
Hamilton HM12
Bermuda

Ms. Lisa Siebolt
National Securities Clearing Corporation
55 Water Street
22nd Floor
New York, NY 10041