

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

August 18, 2008

IN THE MATTER OF	:	
	:	
	:	
Pacific Gateway Exchange, Inc.,	:	ORDER OF SUSPENSION
Pallet Management Systems, Inc.,	:	OF TRADING
Panaco, Inc.,	:	
Paragon Financial Corp.	:	
(n/k/a NewMarket Latin	:	
America, Inc.), and	:	
Patriot Motorcycle Corp.,	:	
	:	
File No. 500-1	:	

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Pacific Gateway Exchange, Inc. because it has not filed any periodic reports since the period ended September 30, 2000.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Pallet Management Systems, Inc. because it has not filed any periodic reports since the period ended September 28, 2002.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Panaco, Inc. because it has not filed any periodic reports since the period ended March 31, 2002.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Paragon Financial Corp. (n/k/a NewMarket Latin America, Inc.) because it has not filed any periodic reports since the period ended December 31, 2005.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Patriot Motorcycle Corp. because it has not filed any periodic reports since the period ended December 31, 2005.

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, including the debt securities of Panaco, Inc., is suspended for the period from 9:30 a.m. EDT on August 18, 2008, through 11:59 p.m. EDT on August 29, 2008.

By the Commission.

Florence E. Harmon
Acting Secretary