# UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION April 24, 2007

## ADMINISTRATIVE PROCEEDING File No. 3-12621

In the Matter of

Marex.com, Inc., n/k/a Marex, Inc., Modern Computer Systems, Inc., Panther Telecommunications Corp., Royal Casket Distribution Corp., Schoolwurks, Inc., SkyWay Communications Holding Corp., and South Beach Concepts, Inc. n/k/a Global Franchise Concepts, Inc., ORDER INSTITUTING PROCEEDINGS AND NOTICE OF HEARING PURSUANT TO SECTION 12(j) OF THE SECURITIES EXCHANGE ACT OF 1934

Respondents.

T.

The Securities and Exchange Commission ("Commission") deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Exchange Act").

II.

After an investigation, the Division of Enforcement alleges that:

#### A. RESPONDENTS

- 1. Marex.com, Inc. ("Marex") (n/k/a Marex, Inc.) (CIK No. 1034867) is a dissolved Florida corporation located in Miami, Florida with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Marex is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended September 30, 2002, which reported no revenues and a net loss of \$495,463 for that quarter. As of May 24, 2001, Marex changed its name to Marex, Inc. with the Florida Secretary of State, but failed to record that change in the Commission's EDGAR database, as required by Commission rule. Marex's common stock (symbol "MARX") is traded on the over-the-counter markets.
- 2. Modern Computer Systems, Inc. ("Modern Computer") (a/k/a Modern Computer) (CIK No. 1119317) is a dissolved Florida corporation located in Palm Beach,

Florida with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Modern Computer is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-SB registration statement on July 13, 2000, which reported total assets of \$243, total liabilities of \$30,400, and a net loss of \$124,095. Although Modern Computer's name is recorded in the EDGAR database as simply "Modern Computer," its true corporate name has always been Modern Computer Systems, Inc., which Modern Computer failed to correctly record in the Commission's EDGAR database, as required by Commission rule.

- 3. Panther Telecommunications Corp. ("Panther") (CIK No. 1120372) is a dissolved Florida corporation located in Miami, Florida with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Panther is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended November 30, 2001. A Form SB-2 amendment filed on March 21, 2002 reported unaudited net losses of \$96,830.
- 4. Royal Casket Distribution Corp. ("Royal Casket") (CIK No. 1160427) is a dissolved Florida corporation located in Pompano Beach, Florida with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Royal Casket is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended September 30, 2002, which reported no revenue and net losses of \$4,307.
- 5. Schoolwurks, Inc. ("Schoolwurks") (CIK No. 1128726) is a Florida corporation located in Miami Beach, Florida with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Schoolwurks is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended June 30, 2001, which reported total assets of \$406 and a net loss of \$11,266.
- 6. SkyWay Communications Holding Corp. ("SkyWay") (CIK No. 1128723) is a Florida corporation located in Clearwater, Florida with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). SkyWay is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended January 31, 2005, which reported a loss from operations since inception of \$39 million. On June 14, 2005, the company filed a Chapter 11 bankruptcy petition in the United States Bankruptcy Court for the Middle District of Florida, which is still pending. As of April 10, 2007, SkyWay (symbol "SWYCQ") was quoted on the Pink Sheets, had seventeen market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3).
- 7. South Beach Concepts, Inc. ("South Beach") (n/k/a Global Franchise Concepts, Inc.) (CIK No. 1068105) is a dissolved Florida corporation located in Sarasota, Florida with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). South Beach is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended September 30, 2000, which reported a net loss of \$320,346 for the prior three quarters. As of May 1, 2001, South Beach changed its name to Global Franchise

Concepts, Inc. with the Florida Secretary of State, but failed to record that change in the Commission's EDGAR database, as required by Commission rule.

#### B. DELINQUENT PERIODIC FILINGS

- 8. All of the respondents are delinquent in their periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), have repeatedly failed to meet their obligations to file timely periodic reports, and failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letters.
- 9. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports (Forms 10-K or 10-KSB), and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).
- 10. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

#### III.

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

- A. Whether the allegations contained in Section II are true and, in connection therewith, to afford the Respondents an opportunity to establish any defenses to such allegations; and,
- B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke, the registration of each class of securities of the Respondents identified in Section II registered pursuant to Section 12 of the Exchange Act.

#### IV.

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondents shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents may be deemed in default and the proceedings may be determined against them upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon Respondents personally or by certified, registered, or Express Mail, or by other means of verifiable delivery.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Nancy M. Morris Secretary

Attachment

### Appendix 1

Chart of Delinquent Filings In the Matter of Marex.com, Inc., n/k/a Marex, Inc., et al.

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Marex.com, Inc., n/k/a Marex, Inc.					(
	10-K	12/31/02	03/31/03	Not filed	49
	10-Q	03/31/03	05/15/03	Not filed	47
	10-Q	06/30/03	08/14/03	Not filed	44
	10-Q	09/30/03	11/14/03	Not filed	41
	10-K	12/31/03	03/30/04	Not filed	37
	10-Q	03/31/04	05/17/04	Not filed	35
	10-Q	06/30/04	08/16/04	Not filed	32
	10-Q	09/30/04	11/15/04	Not filed	29
	10-K	12/31/04	03/31/05	Not filed	25
	10-Q	03/31/05	05/16/05	Not filed	23
	10-Q	06/30/05	08/15/05	Not filed	20
	10-Q	09/30/05	11/14/05	Not filed	17
	10-K	12/31/05	03/31/06	Not filed	13
	10-Q	03/31/06	05/15/06	Not filed	11
	10-Q	06/30/06	08/14/06	Not filed	8
	10-Q	09/30/06	11/14/06	Not filed	5
	10-K	12/31/06	04/02/07	Not filed	0
Total Filings Delinquent	17				
Modern Computer					
Systems, Inc.					
•	10-KSB	07/31/00	10/30/00	Not filed	78
	10-QSB	10/31/00	12/15/00	Not filed	76
	10-QSB	01/31/01	03/19/01	Not filed	73
	10-QSB	04/30/01	06/14/01	Not filed	70
	10-KSB	07/31/01	10/29/01	Not filed	66
	10-QSB	10/31/01	12/17/01	Not filed	64
	10-QSB	01/31/02	03/18/02	Not filed	61
	10-QSB	04/30/02	06/14/02	Not filed	58
	10-KSB	07/31/02	10/29/02	Not filed	54
	10-QSB	10/31/02	12/16/02	Not filed	52
	10-QSB	01/31/03	03/17/03	Not filed	49
	10-QSB	04/30/03	06/16/03	Not filed	46
	10-KSB	07/31/03	10/31/03	Not filed	42
	10-QSB	10/31/03	12/15/03	Not filed	40
	10-QSB	01/31/04	03/16/04	Not filed	37
	10-QSB	04/30/04	06/14/04	Not filed	34
	10-KSB	07/31/04	10/29/04	Not filed	30
	10-QSB	10/31/04	12/15/04	Not filed	28
	10-QSB	01/31/05	03/16/05	Not filed	25
	10-QSB	04/30/05	06/14/05	Not filed	22

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Modern Computer					
Systems, Inc.	10-KSB	07/31/05	10/31/05	Not filed	18
(continued)	10-QSB	10/31/05	12/26/05	Not filed	16
,	10-QSB	01/31/06	03/20/06	Not filed	13
	10-QSB	04/30/06	06/16/06	Not filed	10
	10-KSB	07/31/06	10/30/06	Not filed	6
	10-QSB	10/31/06	12/15/06	Not filed	4
	10-QSB	01/31/07	03/19/07	Not filed	1
Total Filings Delinquent	27				
Panther Telecommunications Corp.					
•	10-QSB	02/28/02	04/15/02	Not filed	60
	10-QSB	05/31/02	07/15/02	Not filed	57
	10-KSB	08/31/02	11/29/02	Not filed	53
	10-QSB	11/30/02	01/14/03	Not filed	51
	10-QSB	02/28/03	04/14/03	Not filed	48
	10-QSB	05/31/03	07/15/03	Not filed	45
	10-KSB	08/31/03	12/01/03	Not filed	40
	10-QSB	11/30/03	01/14/04	Not filed	39
	10-QSB	02/28/04	04/13/04	Not filed	36
	10-QSB	05/31/04	07/15/04	Not filed	33
	10-KSB	08/31/04	11/29/04	Not filed	29 27
	10-QSB 10-QSB	11/30/04 02/28/05	01/14/05 04/14/05	Not filed Not filed	24
	10-QSB 10-QSB	05/31/05	07/15/05	Not filed	21
	10 &SB 10-KSB	08/31/05	11/29/05	Not filed	17
	10-QSB	11/30/05	01/16/06	Not filed	15
	10-QSB	02/28/06	04/14/06	Not filed	12
	10-QSB	05/31/06	07/17/06	Not filed	9
	10-KSB	08/31/06	11/29/06	Not filed	5
	10-QSB	11/30/06	01/16/07	Not filed	3
	10-QSB	02/28/07	04/16/07	Not filed	0
Total Filings Delinquent	21				
Royal Casket Distribution Corp.					
Distribution Corp.	10-KSB	12/31/02	03/31/03	Not filed	49
	10 RSB	03/31/03	05/15/03	Not filed	47
	10 QSB 10-QSB	06/30/03	08/14/03	Not filed	44
	10-QSB	09/30/03	11/14/03	Not filed	41
	10-KSB	12/31/03	03/30/04	Not filed	37
	10-QSB	03/31/04	05/17/04	Not filed	35
	10 QSB 10-QSB	06/30/04	08/16/04	Not filed	32
	10 QSB 10-QSB	09/30/04	11/15/04	Not filed	29
	10-KSB	12/31/04	03/31/05	Not filed	25
	10-QSB	03/31/05	05/16/05	Not filed	23
	10-QSB	06/30/05	08/15/05	Not filed	20
	10-QSB	09/30/05	11/14/05	Not filed	17
	- 1				•

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Royal Casket					
Distribution Corp.	10-KSB	12/31/05	03/31/06	Not filed	13
(continued)	10-QSB	03/31/06	05/15/06	Not filed	11
	10-QSB	06/30/06	08/14/06	Not filed	8
	10-QSB	09/30/06	11/14/06	Not filed	5
	10-KSB	12/31/06	04/02/07	Not filed	0
Total Filings Delinquent	17				
Schoolwurks, Inc.					
,	10-QSB	09/30/01	11/14/01	Not filed	65
	10-KSB	12/31/01	04/01/02	Not filed	60
	10-QSB	03/31/02	05/15/02	Not filed	59
	10-QSB	06/30/02	08/14/02	Not filed	56
	10-QSB	09/30/02	11/14/02	Not filed	53
	10-KSB	12/31/02	03/31/03	Not filed	49
	10-QSB	03/31/03	05/15/03	Not filed	47
	10-QSB	06/30/03	08/14/03	Not filed	44
	10-QSB	09/30/03	11/14/03	Not filed	41
	10-KSB	12/31/03	03/30/04	Not filed	37
	10-QSB	03/31/04	05/17/04	Not filed	35
	10-QSB	06/30/04	08/16/04	Not filed	32
	10-QSB	09/30/04	11/15/04	Not filed	29
	10-KSB	12/31/04	03/31/05	Not filed	25
	10-QSB	03/31/05	05/16/05	Not filed	23
	10-QSB	06/30/05	08/15/05	Not filed	20
	10-QSB	09/30/05	11/14/05	Not filed	17
	10-KSB	12/31/05	03/31/06	Not filed	13
	10-QSB	03/31/06	05/15/06	Not filed	11
	10-QSB	06/30/06	08/14/06	Not filed	8
	10-QSB	09/30/06	11/14/06	Not filed	5
	10-KSB	12/31/06	04/02/07	Not filed	0
Total Filings Delinquent	22				
Skyway Communications Holding Corp.					
	10-KSB	04/30/05	07/29/05	Not filed	21
	10-QSB	07/31/05	09/14/05	Not filed	19
	10-QSB	10/31/05	12/15/05	Not filed	16
	10-QSB	01/31/06	03/17/06	Not filed	13
	10-KSB	04/30/06	07/31/06	Not filed	9
	10-QSB	07/31/06	09/14/06	Not filed	7
	10-QSB	10/31/06	12/15/06	Not filed	4
	10-QSB	01/31/07	03/19/07	Not filed	1
Total Filings Delinquent	8				

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
South Beach Concepts, Inc., n/k/a Global Franchise					
Concepts, Inc.					
	10-KSB	12/31/00	04/02/01	Not filed	72
	10-QSB	03/31/01	05/15/01	Not filed	71
	10-QSB	06/30/01	08/14/01	Not filed	68
	10-QSB	09/30/01	11/14/01	Not filed	65
	10-KSB	12/31/01	04/01/02	Not filed	60
	10-QSB	03/31/02	05/15/02	Not filed	59
	10-QSB	06/30/02	08/14/02	Not filed	56
	10-QSB	09/30/02	11/14/02	Not filed	53
	10-KSB	12/31/02	03/31/03	Not filed	49
	10-QSB	03/31/03	05/15/03	Not filed	47
	10-QSB	06/30/03	08/14/03	Not filed	44
	10-QSB	09/30/03	11/14/03	Not filed	41
	10-KSB	12/31/03	03/30/04	Not filed	37
	10-QSB	03/31/04	05/17/04	Not filed	35
	10-QSB	06/30/04	08/16/04	Not filed	32
	10-QSB	09/30/04	11/15/04	Not filed	29
	10-KSB	12/31/04	03/31/05	Not filed	25
	10-QSB	03/31/05	05/16/05	Not filed	23
	10-QSB	06/30/05	08/15/05	Not filed	20
	10-QSB	09/30/05	11/14/05	Not filed	17
	10-KSB	12/31/05	03/31/06	Not filed	13
	10-QSB	03/31/06	05/15/06	Not filed	11
	10-QSB	06/30/06	08/14/06	Not filed	8
	10-QSB	09/30/06	11/14/06	Not filed	5
	10-KSB	12/31/06	04/02/07	Not filed	0
Total Filings Delinquent	25				