

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

SECURITIES EXCHANGE ACT OF 1934  
Release No. 58683 / September 30, 2008

Administrative Proceeding File No. 3-13260

*In the Matter of MB Tech, Inc.*

The U.S. Securities and Exchange Commission today instituted public administrative proceedings against MB Tech, Inc. to determine whether the registration of each class of its securities registered pursuant to Section 12 of the Securities Exchange Act of 1934 (Exchange Act) should be revoked or suspended for a period not exceeding twelve months for failure to file required periodic reports.

In this Order, the Division of Enforcement (Division) alleges that MB Tech, Inc. is delinquent in its required periodic filings with the Commission.

In these proceedings, instituted pursuant to Exchange Act Section 12(j), a hearing will be scheduled before an Administrative Law Judge. At the hearing, the judge will hear evidence from the Division and the Respondent to determine whether the allegations of the Division contained in the Order, which the Division alleges constitute failures to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder, are true. The judge in the proceeding will then determine whether the registration pursuant to Exchange Act Section 12 of each class of the securities of the Respondent should be revoked or suspended for a period not exceeding twelve months. The Commission ordered that the Administrative Law Judge in these proceedings issue an initial decision not later than 120 days from the date of service of the order instituting proceedings.