

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 58946 / November 14, 2008

ADMINISTRATIVE PROCEEDING
File No. 3-13184

In the Matter of

**California Service Stations, Inc.,
Cozumel Corp.,
Jenson International, Inc.,
Meditecnic, Inc. (f/k/a Viking
Broadcasting Corp.), and
Space Launches Financing, Inc.,**

Respondents.

**ORDER MAKING FINDINGS AND REVOKING
REGISTRATION OF SECURITIES PURSUANT
TO SECTION 12(j) OF THE SECURITIES
EXCHANGE ACT OF 1934 AS TO COZUMEL
CORP.**

I.

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors to accept the Offer of Settlement submitted by Cozumel Corp. (“Cozumel” or “Respondent”) pursuant to Rule 240(a) of the Rules of Practice of the Commission, 17 C.F.R. § 201.240(a), for the purpose of settlement of these proceedings initiated against Respondent on September 11, 2008, pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”).

II.

Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over it and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of this Order Making Findings and Revoking Registration of Securities Pursuant to Section 12(j) of the Securities Exchange Act of 1934 as to Cozumel Corp. (“Order”), as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that¹:

1. Cozumel (CIK No. 1092793) is a Delaware corporation located in Dana Point, California. At all times relevant to this proceeding, the securities of Cozumel have been registered under Exchange Act Section 12(g).

2. Cozumel has failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder because it has not filed any periodic reports in a timely fashion from the time it filed a Form 10-KSB for the period ended June 30, 2005, and the Commission's Division of Corporation Finance has determined that Cozumel's late filings made since the period ended June 30, 2005 are materially deficient.

IV.

In view of the foregoing, the Commission deems it necessary and appropriate for the protection of investors to impose the sanctions specified in Respondent's Offer.

Accordingly, it is hereby ORDERED that:

Pursuant to Exchange Act Section 12(j), registration of each class of Respondent's securities registered pursuant to Exchange Act Section 12 be, and hereby is, revoked.

For the Commission, by its Secretary, pursuant to delegated authority.

Florence E. Harmon
Acting Secretary

¹The findings herein are made pursuant to Respondent's Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.