

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

**SECURITIES EXCHANGE ACT OF 1934**

**Release No. 61707 / March 15, 2010**

**ADMINISTRATIVE PROCEEDING**

**File No. 3-13814**

**In the Matter of**

**Martech USA, Inc., and  
Mexican Patio Cafes, Inc.,**

**Respondents.**

**ORDER INSTITUTING  
ADMINISTRATIVE PROCEEDINGS  
AND NOTICE OF HEARING  
PURSUANT TO SECTION 12(j) OF  
THE SECURITIES EXCHANGE ACT  
OF 1934**

**I.**

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”) against Respondents Martech USA, Inc., and Mexican Patio Cafes, Inc.

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. Martech USA, Inc. (CIK No. 857475) is a void Delaware corporation located in Anchorage, Alaska with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Martech is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended May 31, 1993, which reported a net loss of over \$1.4 million for the prior nine months. A Form 8-K filed by the company on April 25, 1994 reported a net loss of \$1.14 million for the month ended February 28, 1994. On December 19, 1993, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Alaska, which was converted to Chapter 7, and the case was still pending as of March 3, 2010.

2. Mexican Patio Cafes, Inc. (CIK No. 851891) is a void Delaware corporation located in Phoenix, Arizona with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Mexican Patio 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, 1996, which reported a net loss of \$172,319 for the prior six months.

#### B. DELINQUENT PERIODIC FILINGS

3. As discussed in more detail above, 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.

4. 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 and Rule 13a-13 requires domestic issuers to file quarterly reports.

5. 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 it 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.

Elizabeth M. Murphy  
Secretary

Attachment

## Appendix 1

### Chart of Delinquent Filings *Martech USA, Inc., et al.*

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Martech USA, Inc.</b>					
	<i>10-K</i>	08/31/93	11/29/93	Not filed	196
	<i>10-Q</i>	11/30/93	01/14/94	Not filed	194
	<i>10-Q</i>	02/28/94	04/14/94	Not filed	191
	<i>10-Q</i>	05/31/94	07/15/94	Not filed	188
	<i>10-K</i>	08/31/94	11/29/94	Not filed	184
	<i>10-Q</i>	11/30/94	01/16/95	Not filed	182
	<i>10-Q</i>	02/28/95	04/14/95	Not filed	179
	<i>10-Q</i>	05/31/95	07/17/95	Not filed	176
	<i>10-K</i>	08/31/95	11/29/95	Not filed	172
	<i>10-Q</i>	11/30/95	01/16/96	Not filed	170
	<i>10-Q</i>	02/29/96	04/15/96	Not filed	167
	<i>10-Q</i>	05/31/96	07/15/96	Not filed	164
	<i>10-K</i>	08/31/96	11/29/96	Not filed	160
	<i>10-Q</i>	11/30/96	01/14/97	Not filed	158
	<i>10-Q</i>	02/28/97	04/14/97	Not filed	155
	<i>10-Q</i>	05/31/97	07/15/97	Not filed	152
	<i>10-K</i>	08/31/97	12/01/97	Not filed	147
	<i>10-Q</i>	11/30/97	01/14/98	Not filed	146
	<i>10-Q</i>	02/28/98	04/14/98	Not filed	143
	<i>10-Q</i>	05/31/98	07/15/98	Not filed	140
	<i>10-K</i>	08/31/98	11/30/98	Not filed	136
	<i>10-Q</i>	11/30/98	01/14/99	Not filed	134
	<i>10-Q</i>	02/28/99	04/14/99	Not filed	131
	<i>10-Q</i>	05/31/99	07/15/99	Not filed	128
	<i>10-K</i>	08/31/99	11/29/99	Not filed	124
	<i>10-Q</i>	11/30/99	01/14/00	Not filed	122
	<i>10-Q</i>	02/29/00	04/14/00	Not filed	119
	<i>10-Q</i>	05/31/00	07/17/00	Not filed	116
	<i>10-K</i>	08/31/00	11/29/00	Not filed	112
	<i>10-Q</i>	11/30/00	01/16/01	Not filed	110
	<i>10-Q</i>	02/28/01	04/16/01	Not filed	107
	<i>10-Q</i>	05/31/01	07/16/01	Not filed	104
	<i>10-K</i>	08/31/01	11/29/01	Not filed	100

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
	10-Q	11/30/01	01/14/02	Not filed	98
	10-Q	02/28/02	04/15/02	Not filed	95
	10-Q	05/31/02	07/15/02	Not filed	92
	10-K	08/31/02	11/29/02	Not filed	88
	10-Q	11/30/02	01/14/03	Not filed	86
	10-Q	02/28/03	04/14/03	Not filed	83
	10-Q	05/31/03	07/15/03	Not filed	80
	10-K	08/31/03	12/01/03	Not filed	75
	10-Q	11/30/03	01/14/04	Not filed	74
	10-Q	02/29/04	04/14/04	Not filed	71
	10-Q	05/31/04	07/15/04	Not filed	68
	10-K	08/31/04	11/29/04	Not filed	64
	10-Q	11/30/04	01/14/05	Not filed	62
	10-Q	02/28/05	04/14/05	Not filed	59
	10-Q	05/31/05	07/15/05	Not filed	56
	10-K	08/31/05	11/29/05	Not filed	52
	10-Q	11/30/05	01/17/06	Not filed	50
	10-Q	02/28/06	04/14/06	Not filed	47
	10-Q	05/31/06	07/17/06	Not filed	44
	10-K	08/31/06	11/29/06	Not filed	40
	10-Q	11/30/06	01/16/07	Not filed	38
	10-Q	02/28/07	04/16/07	Not filed	35
	10-Q	05/31/07	07/16/07	Not filed	32
	10-K	08/31/07	11/29/07	Not filed	28
	10-Q	11/30/07	01/14/08	Not filed	26
	10-Q	02/29/08	04/14/08	Not filed	23
	10-Q	05/31/08	07/15/08	Not filed	20
	10-K	08/31/08	12/01/08	Not filed	15
	10-Q	11/30/08	01/14/09	Not filed	14
	10-Q	02/28/09	04/14/09	Not filed	11
	10-Q	05/31/09	07/15/09	Not filed	8
	10-K	08/31/09	11/30/09	Not filed	4
	10-Q	11/30/09	01/14/10	Not filed	2

Total Filings Delinquent 66

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Mexican Patio Cafes, Inc.</b>	<i>10-QSB</i>	09/30/96	11/14/96	Not filed	160
	<i>10-KSB</i>	12/31/96	03/31/97	Not filed	156
	<i>10-QSB</i>	03/31/97	05/15/97	Not filed	154
	<i>10-QSB</i>	06/30/97	08/14/97	Not filed	151
	<i>10-QSB</i>	09/30/97	11/14/97	Not filed	148
	<i>10-KSB</i>	12/31/97	03/31/98	Not filed	144
	<i>10-QSB</i>	03/31/98	05/15/98	Not filed	142
	<i>10-QSB</i>	06/30/98	08/14/98	Not filed	139
	<i>10-QSB</i>	09/30/98	11/16/98	Not filed	136
	<i>10-KSB</i>	12/31/98	03/31/99	Not filed	132
	<i>10-QSB</i>	03/31/99	05/17/99	Not filed	130
	<i>10-QSB</i>	06/30/99	08/16/99	Not filed	127
	<i>10-QSB</i>	09/30/99	11/15/99	Not filed	124
	<i>10-KSB</i>	12/31/99	03/30/00	Not filed	120
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	118
	<i>10-QSB</i>	06/30/00	08/14/00	Not filed	115
	<i>10-QSB</i>	09/30/00	11/14/00	Not filed	112
	<i>10-KSB</i>	12/31/00	04/02/01	Not filed	107
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	106
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	103
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	100
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	95
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	94
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	91
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	88
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	84
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	82
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	79
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	76
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	72
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	70
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	67
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	64
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	60
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	58
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	55
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	52
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	48

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	46
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	43
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	40
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	35
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	34
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	31
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	28
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	24
	<i>10-Q1</i>	03/31/08	05/15/08	Not filed	22
	<i>10-Q1</i>	06/30/08	08/14/08	Not filed	19
	<i>10-Q1</i>	09/30/08	11/14/08	Not filed	16
	<i>10-K1</i>	12/31/08	03/31/09	Not filed	12
	<i>10-Q1</i>	03/31/09	05/15/09	Not filed	10
	<i>10-Q1</i>	06/30/09	08/14/09	Not filed	7
	<i>10-Q1</i>	09/30/09	11/16/09	Not filed	4
<b>Total Filings Delinquent</b>					<b>53</b>

<sup>1</sup>Regulation S-B and its accompanying forms, including Forms 10-QSB and 10-KSB, have been removed from the federal securities laws. See Release No. 34-56994 (Dec. 19, 2007). The removal took effect over a transition period that concluded on March 15, 2009. All reporting companies that previously filed their periodic reports on Forms 10-QSB and 10-KSB are now required to use Forms 10-Q and 10-K instead. Forms 10-QSB and 10-KSB will no longer be available, though issuers that meet the definition of a “smaller reporting company” (generally, a company that has less than \$75 million in public equity float as of the end of its most recently completed second fiscal quarter) have the option of using new, scaled disclosure requirements that Regulation S-K now includes.