

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
September 12, 2007

ADMINISTRATIVE PROCEEDING
File No. 3-12756

In the Matter of

**Golf Training Systems, Inc. (n/k/a
Perfect Computer Solutions, Inc.),
Mas Acquisition XIX Corp., and
Merry-Go-Round Enterprises, Inc.,**

Respondents.

**ORDER INSTITUTING 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”).

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Golf Training Systems, Inc. (“Golf Training Systems”) (n/k/a Perfect Computer Solutions, Inc.) (CIK No. 879712) is a void Delaware corporation located in Duluth, Georgia with a class of equity securities and redeemable warrants registered with the Commission pursuant to Exchange Act Section 12(g). Golf Training Systems 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 March 31, 1998, which reported a net loss of \$2,001,077 for the prior nine months. On September 11, 1998, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Northern District of Georgia, which was converted to Chapter 7, and the case was closed on April 19, 2006.

2. Mas Acquisition XIX Corp. (“Mas Acquisition”) (CIK No. 1093989) is an Indiana corporation located in Clearwater, Florida with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Mas Acquisition 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 March 31, 2005, which reported a net loss of \$15,000 for the prior nine months.

3. Merry-Go-Round Enterprises, Inc. (“Merry-Go-Round”) (CIK No. 719721) is a forfeited Maryland corporation located in Joppa, Maryland with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Merry-Go-Round 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 October 28, 1995, which reported a net loss of \$66,398,000 for the prior nine months. On January 11, 1994, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Maryland, which was converted to Chapter 7, and is still pending. As of September 5, 2007, the company’s stock (symbol “MGREQ”) was traded on the over-the-counter markets.

B. DELINQUENT PERIODIC FILINGS

4. 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.

5. 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).

6. 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 or Express Mail, or by other means permitted by the Commission's Rules of Practice.

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

**Chart of Delinquent Filings by
Golf Training Systems, Inc., et al.**

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
Golf Training Systems, Inc. (n/k/a Perfect Computer Solutions, Inc.)	<i>10-KSB</i>	06/30/98	09/28/98	Not filed	108
	<i>10-QSB</i>	09/30/98	11/16/98	Not filed	106
	<i>10-QSB</i>	12/31/98	02/16/99	Not filed	103
	<i>10-QSB</i>	03/31/99	05/17/99	Not filed	100
	<i>10-KSB</i>	06/30/99	09/28/99	Not filed	96
	<i>10-QSB</i>	09/30/99	11/15/99	Not filed	94
	<i>10-QSB</i>	12/31/99	02/14/00	Not filed	91
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	88
	<i>10-KSB</i>	06/30/00	09/28/00	Not filed	84
	<i>10-QSB</i>	09/30/00	11/14/00	Not filed	82
	<i>10-QSB</i>	12/31/00	02/14/01	Not filed	79
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	76
	<i>10-KSB</i>	06/30/01	09/28/01	Not filed	72
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	70
	<i>10-QSB</i>	12/31/01	02/14/02	Not filed	67
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	64
	<i>10-KSB</i>	06/30/02	09/30/02	Not filed	60
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	58
	<i>10-QSB</i>	12/31/02	02/14/03	Not filed	55
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	52
	<i>10-KSB</i>	06/30/03	09/29/03	Not filed	48
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	46
	<i>10-QSB</i>	12/31/03	02/17/04	Not filed	43
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	40
	<i>10-KSB</i>	06/30/04	09/28/04	Not filed	36
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	34
	<i>10-QSB</i>	12/31/04	02/14/05	Not filed	31
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	28
	<i>10-KSB</i>	06/30/05	09/28/05	Not filed	24
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	22
<i>10-QSB</i>	12/31/05	02/14/06	Not filed	19	
<i>10-QSB</i>	03/31/06	05/15/06	Not filed	16	
<i>10-KSB</i>	06/30/06	09/28/06	Not filed	12	
<i>10-QSB</i>	09/30/06	11/14/06	Not filed	10	
<i>10-QSB</i>	12/31/06	02/14/07	Not filed	7	

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
Golf Training Systems, Inc. (n/k/a Perfect Computer Solutions, Inc.)					
	10-QSB	03/31/07	05/15/07	Not filed	4
Total Filings Delinquent	36				
Mas Acquisition XIX Corp.					
	10-KSB	06/30/05	09/28/05	Not filed	24
	10-QSB	09/30/05	11/14/05	Not filed	22
	10-QSB	12/31/05	02/14/06	Not filed	19
	10-QSB	03/31/06	05/15/06	Not filed	16
	10-KSB	06/30/06	09/28/06	Not filed	12
	10-QSB	09/30/06	11/14/06	Not filed	10
	10-QSB	12/31/06	02/14/07	Not filed	7
	10-QSB	03/31/07	05/15/07	Not filed	4
Total Filings Delinquent	8				
Merry-Go-Round Enterprises, Inc.					
	10-K	01/27/96	04/26/96	Not filed	137
	10-Q	04/27/96	06/11/96	Not filed	135
	10-Q	07/27/96	09/10/96	Not filed	132
	10-Q	10/26/96	12/10/96	Not filed	129
	10-K	02/01/97	05/02/97	Not filed	124
	10-Q	05/03/97	06/17/97	Not filed	123
	10-Q	08/02/97	09/16/97	Not filed	120
	10-Q	11/01/97	12/16/97	Not filed	117
	10-K	01/31/98	05/01/98	Not filed	112
	10-Q	05/02/98	06/16/98	Not filed	111
	10-Q	08/01/98	09/15/98	Not filed	108
	10-Q	10/31/98	12/15/98	Not filed	105
	10-K	01/30/99	04/30/99	Not filed	101
	10-Q	05/01/99	06/15/99	Not filed	99
	10-Q	07/31/99	09/14/99	Not filed	96
	10-Q	10/30/99	12/14/99	Not filed	93
	10-K	01/29/00	04/28/00	Not filed	89
	10-Q	04/29/00	06/13/00	Not filed	87
	10-Q	07/29/00	09/12/00	Not filed	84
	10-Q	10/28/00	12/12/00	Not filed	81

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
<i>Merry-Go-Round Enterprises, Inc.</i>					
	<i>10-K</i>	02/03/01	05/04/01	Not filed	76
	<i>10-Q</i>	05/05/01	06/19/01	Not filed	75
	<i>10-Q</i>	08/04/01	09/18/01	Not filed	72
	<i>10-Q</i>	11/03/01	12/18/01	Not filed	69
	<i>10-K</i>	02/02/02	05/03/02	Not filed	64
	<i>10-Q</i>	05/04/02	06/18/02	Not filed	63
	<i>10-Q</i>	08/03/02	09/17/02	Not filed	60
	<i>10-Q</i>	11/02/02	12/17/02	Not filed	57
	<i>10-K</i>	02/01/03	05/02/03	Not filed	52
	<i>10-Q</i>	05/03/03	06/17/03	Not filed	51
	<i>10-Q</i>	08/02/03	09/16/03	Not filed	48
	<i>10-Q</i>	11/01/03	12/16/03	Not filed	45
	<i>10-K</i>	01/31/04	04/30/04	Not filed	41
	<i>10-Q</i>	05/01/04	06/15/04	Not filed	39
	<i>10-Q</i>	07/31/04	09/14/04	Not filed	36
	<i>10-Q</i>	10/30/04	12/14/04	Not filed	33
	<i>10-K</i>	01/29/05	04/29/05	Not filed	29
	<i>10-Q</i>	04/30/05	06/14/05	Not filed	27
	<i>10-Q</i>	07/30/05	09/13/05	Not filed	24
	<i>10-Q</i>	10/29/05	12/13/05	Not filed	21
	<i>10-K</i>	01/28/06	04/28/06	Not filed	17
	<i>10-Q</i>	04/29/06	06/13/06	Not filed	15
	<i>10-Q</i>	07/29/06	09/12/06	Not filed	12
	<i>10-Q</i>	10/28/06	12/12/06	Not filed	9
	<i>10-K</i>	01/27/07	04/27/07	Not filed	5
	<i>10-Q</i>	04/29/07	06/13/07	Not filed	3
Total Filings Delinquent		46			