

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SECURITIES EXCHANGE ACT OF 1934  
Release No. 56572/September 28, 2007

ADMINISTRATIVE PROCEEDING  
File No. 3-12756

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In the Matter of	:	
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GOLF TRAINING SYSTEMS, INC., (n/k/a	:	ORDER MAKING FINDINGS
PERFECT COMPUTER SOLUTIONS, INC.),	:	AND REVOKING
MAS ACQUISITION XIX, CORP., and	:	REGISTRATION BY DEFAULT
MERRY-GO-ROUND ENTERPRISES, INC.	:	

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**SUMMARY**

This Order revokes the registration of registered securities of all Respondents in this proceeding: Golf Training Systems, Inc., (n/k/a Perfect Computer Solutions, Inc.) (Golf Training), Mas Acquisition XIX Corp. (Mas Acquisition), and Merry-Go-Round Enterprises, Inc. (Merry-Go-Round) (collectively, Respondents). The revocation is based on Respondents' repeated failure to file required periodic reports with the Securities and Exchange Commission (Commission).

**I. BACKGROUND**

The Commission initiated this proceeding on September 12, 2007, with an Order Instituting Proceedings (OIP), pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act). The OIP alleges that each Respondent is a corporation with a class of equity securities registered with the Commission pursuant to Section 12(g) of the Exchange Act and that each has failed to file required annual and quarterly reports with the Commission for two or more years. All Respondents were served with the OIP by September 14, 2007, in accordance with 17 C.F.R. § 201.141(a)(2)(ii).<sup>1</sup> To date, none of the Respondents has filed an Answer to the OIP, due ten days after service. See OIP at 3; 17 C.F.R. § 201.220(b). Thus, Respondents have failed to answer or otherwise to defend the proceeding within the meaning of 17 C.F.R. § 201.155(a)(2). Accordingly, Respondents are in default, and the undersigned finds that the allegations in the OIP are true as to them. See OIP at 3; 17 C.F.R. §§ 201.155(a), .220(f). Official notice has been taken of the Commission's public official records concerning Respondents, pursuant to 17 C.F.R. § 201.323.

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<sup>1</sup> All Respondents were served with the OIP by USPS Express Mail attempted delivery, at "the most recent address shown on [each] entity's most recent filing with the Commission." See 17 C.F.R. § 201.141(a)(2)(ii).

## II. FINDINGS OF FACT

Golf Training (CIK No. 879712)<sup>2</sup> 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 is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB<sup>3</sup> 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.

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.

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.

## III. CONCLUSIONS OF LAW

By failing to file required annual and quarterly reports, Respondents violated Exchange Act Section 13(a) and Rules 13a-1 and 13a-13.

## IV. SANCTION

Revocation of the registration of the stock of Respondents will serve the public interest and the protection of investors, pursuant to Section 12(j) of the Exchange Act. Revocation will help ensure that the corporate shell is not later put to an illicit use involving publicly traded securities manipulated to the detriment of market participants. Further, revocation accords with Commission sanction considerations set forth in Gateway Int'l Holdings, Inc., 88 SEC Docket 430, 438-39 (May 31, 2006) (citing Steadman v. SEC, 603 F.2d 1126, 1140 (5th Cir. 1979)), and with the sanctions imposed in similar cases in which corporations violated Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 by failing to file required annual and quarterly reports. See Eagletech Communications, Inc., 88 SEC Docket 1225 (July 5, 2006); Neurotech Dev. Corp., 84

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<sup>2</sup> The CIK number is a unique identifier for each corporation in the Commission's EDGAR database. The user can retrieve filings of a corporation by using its CIK number.

<sup>3</sup> Forms 10-KSB and 10-QSB may be filed, in lieu of Forms 10-K and 10-Q, by a company that is a "small business issuer." See 17 C.F.R. § 228.10(a).

SEC Docket 3938 (A.L.J. Mar. 1, 2005); Hamilton Bancorp, Inc., 79 SEC Docket 2680 (A.L.J. Feb. 24, 2003); WSF Corp., 77 SEC Docket 1831 (A.L.J. May 8, 2002). Respondents' violations were recurrent, egregious, and deprived the investing public of current and accurate financial information on which to make informed decisions.

Failure to file periodic reports violates a crucial provision of the Exchange Act. The purpose of the periodic reporting requirements is to publicly disclose current, accurate financial information about an issuer so that investors may make informed decisions:

The reporting requirements of the Securities Exchange Act of 1934 is the primary tool which Congress has fashioned for the protection of investors from negligent, careless, and deliberate misrepresentations in the sale of stock and securities. Congress has extended the reporting requirements even to companies which are "relatively unknown and insubstantial."

SEC v. Beisinger Indus. Corp., 552 F.2d 15, 18 (1st Cir. 1977) (quoting legislative history); accord e-Smart Techs., Inc., 83 SEC Docket 3586, 3590 (Oct. 12, 2004). The Commission has warned that "many publicly traded companies that fail to file on a timely basis are 'shell companies' and, as such, attractive vehicles for fraudulent stock manipulation schemes." e-Smart Techs., Inc., 83 SEC Docket at 3590-91 n.14.

## V. ORDER

IT IS ORDERED that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, 15 U.S.C. § 78l(j):

the REGISTRATION of the registered securities of GOLF TRAINING SYSTEMS, INC. (n/k/a PERFECT COMPUTER SOLUTIONS, INC.), IS REVOKED;

the REGISTRATION of the registered securities of MAS ACQUISITION XIX CORP. IS REVOKED; and

the REGISTRATION of the registered securities of MERRY-GO-ROUND ENTERPRISES, INC., IS REVOKED.

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Carol Fox Foelak  
Administrative Law Judge