

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 85711 / April 23, 2019

Admin. Proc. File No. 3-18695

In the Matter of  
  
MANNA CAPITAL, INC.,  
MCA HOLDINGS CORP., AND  
QMI SEISMIC, INC.,  
  
Respondents.

ORDER TO SHOW CAUSE AS TO MCA HOLDINGS CORP.

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on August 29, 2018, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondents Manna Capital, Inc., MCA Holdings Corp., and QMI Seismic, Inc.<sup>1</sup> On November 30, 2018, an order to show cause why they should not be held in default was issued as to Manna Capital, Inc., and QMI Seismic, Inc.<sup>2</sup> That order also directed the Division of Enforcement to remedy an issue regarding service of the OIP on MCA Holdings Corp.<sup>3</sup>

On December 10, 2018, the Division of Enforcement filed the Supplemental Declaration of Neil Welch, Jr., which stated that, pursuant to Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,<sup>4</sup> service of the OIP was made on MCA Holdings Corp. on December 10, 2018.

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<sup>1</sup> *Manna Capital, Inc.*, Exchange Act Release No. 83985, 2018 WL 4103633 (Aug. 29, 2018).

<sup>2</sup> *Manna Capital, Inc.*, Exchange Act Release No. 84705, 2018 WL 6266225 (Nov. 30, 2018). Manna Capital and QMI Seismic did not respond to the show cause order, and the Commission subsequently found them in default, deemed the allegations of the OIP true as to them, and revoked the registration of each class of their registered securities. *Manna Capital, Inc.*, Exchange Act Release No. 85529, 2019 WL 1529567, at \*1 (Apr. 5, 2019).

<sup>3</sup> 2018 WL 6266225, at \*1 n.3 (explaining that service of the OIP was made at an address with an incorrect suite number and directing the Division of Enforcement “to ensure that service is made on MCA Holdings Corp. at the correct, complete address and to file another declaration of service in this proceeding once that has been accomplished”).

<sup>4</sup> 17 C.F.R. § 201.141(a)(2)(ii).

As stated in the OIP, the answer of respondent MCA Holdings Corp. was required to be filed within ten days of service of the OIP.<sup>5</sup> As of the date of this order, MCA Holdings Corp. has not filed an answer. The prehearing conference and the hearing are thus continued indefinitely with respect to MCA Holdings Corp.

Accordingly, respondent MCA Holdings Corp. is ORDERED to SHOW CAUSE by May 7, 2019, why the registration of its securities should not be revoked by default due to its failure to file an answer and to otherwise defend this proceeding. When a party defaults, the allegations in the OIP will be deemed to be true and the Commission may determine the proceeding against that party upon consideration of the record without holding a public hearing.

If respondent MCA Holdings Corp. fails to respond to this order to show cause, it may be deemed in default, the proceeding may be determined against it, and the registration of its securities may be revoked.<sup>6</sup> Upon review of the filing in response to this order, the Commission will either direct further proceedings by subsequent order or issue a final order resolving the matter.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman  
Acting Secretary

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<sup>5</sup> Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .160(b), .220(b).

<sup>6</sup> Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, .180; *see Manna Capital*, 2018 WL 4103633, at \*3 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).