

Mail Stop 3561

March 26, 2010

Wai Leung Cheng
Chairman
MCA Holdings Corporation
505 6th Street SW
Suite 2806
Calgary, Alberta
Canada T2P 1X5

**Re: MCA Holdings Corporation
Form 8-K Filed March 1, 2010
File No. 000-52162**

Dear Mr. Cheng:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ethan Horowitz
Staff Accountant