

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 88128 / February 5, 2020

Admin. Proc. File No. 3-19344

In the Matter of

IMC HOLDINGS, INC., MICROPHASE CORPORATION,
AND WINTAHENDERSON INTERNATIONAL, INC.,

Respondents.

ORDER TO SHOW CAUSE AS TO IMC HOLDINGS, INC., AND WINTAHENDERSON
INTERNATIONAL, INC.

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on August 14, 2019, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondents IMC Holdings, Inc., and Wintahenderson International, Inc. (collectively, “Respondents”).¹

On August 16, 2019, the Division of Enforcement filed the declaration of David S. Frye, which stated that, consistent with Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,² service of the OIP was made on IMC Holdings, Inc., on August 15, 2019; and service of the OIP was made on Wintahenderson International, Inc., on August 15, 2019. On November 15, 2019, the Division filed a motion requesting that the Commission find Respondents in default for not filing answers and that it revoke the registration of each class of their securities based on the record and the allegations in the OIP.

As stated in the OIP, Respondents’ answers were required to be filed within ten days of service of the OIP.³ As of the date of this order, Respondents have not filed answers. The prehearing conference and the hearing are thus continued indefinitely.

¹ *IMC Holdings, Inc.*, Exchange Act Release No. 86655, 2019 WL 3828401 (Aug. 14, 2019). The OIP also instituted proceedings against Microphase Corporation. The Commission subsequently revoked the registration of the securities of Microphase Corporation, pursuant to a settlement. *IMC Holdings, Inc.*, Exchange Act Release No. 87417, 2019 WL 5624344 (Oct. 30, 2019).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .160(b), .220(b).

Accordingly, Respondents are ORDERED to SHOW CAUSE by February 19, 2020, why the registration of their securities should not be revoked by default due to their 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 Respondents fail to respond to this order to show cause, they may be deemed in default, the proceeding may be determined against them, and their securities may be revoked.⁴ Upon review of the filings 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
Secretary

⁴ Rules of Practice 155, 180, 17 C.F.R. § 201.155, .180; *see IMC Holdings*, 2019 WL 3828401, at *2 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).