

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 84705 / November 30, 2018

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 MANNA CAPITAL, INC., AND QMI SEISMIC, INC.

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 September 24, 2018, the Division of Enforcement filed the Declaration of Neil Welch, Jr., which stated that, pursuant to Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,<sup>2</sup> service of the OIP was made on Manna Capital, Inc., on August 31, 2018; and service of the OIP was made on QMI Seismic, Inc., on September 18, 2018.<sup>3</sup>

As stated in the OIP, the answers of respondents Manna Capital, Inc., and QMI Seismic, Inc., were required to be filed within ten days of service of the OIP.<sup>4</sup> As of the date of this order,

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

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

<sup>3</sup> The declaration also stated that service of the OIP was made on MCA Holdings Corp. on September 18, 2018. But the declaration stated that service was made at an address containing a different suite number than the address used in the last filing with the Commission that MCA Holdings Corp. made. The Division of Enforcement is thus directed 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> Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .160(b), .220(b).

those respondents have not filed answers. The prehearing conference and the hearing are thus continued indefinitely with respect to those respondents.

Accordingly, respondents Manna Capital, Inc., and QMI Seismic, Inc., are ORDERED to SHOW CAUSE by December 14, 2018, why the registrations of their securities should not be revoked by default due to their failures 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 Manna Capital, Inc., and QMI Seismic, Inc., 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.<sup>5</sup> 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.

Brent J. Fields  
Secretary

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<sup>5</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 . . .”).