

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 104465 / December 19, 2025

Admin. Proc. File No. 3-22536

In the Matter of MANUKA, INC.

ORDER TO SHOW CAUSE

On September 9, 2025, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Manuka, Inc. (“Respondent”) under Section 12(j) of the Securities Exchange Act of 1934.¹ The OIP instituted proceedings to determine whether it is necessary and appropriate for the protection of investors to revoke the registration of each class of Respondent’s securities registered under Exchange Act Section 12.

The OIP also warned Respondent that if it failed to file an answer within ten days after service of the OIP, the Commission could deem Respondent to be in default, deem the allegations of the OIP to be true, and determine the proceedings against Respondent without a public hearing.² On September 30, 2025, the Division of Enforcement filed a Declaration of Gina Joyce, which established that service of the OIP was made on Respondent on September 15, 2025.³ As of the date of this order, Respondent has not filed an answer. The prehearing conference and hearing are thus continued indefinitely.

Accordingly, Respondent is ORDERED to SHOW CAUSE by January 2, 2026, why the Commission should not deem it to be in default due to its failure to file an answer or otherwise to defend this proceeding and revoke the registration of each class of its registered securities. In its submission, Respondent shall address the reasons for its failure to timely file an answer and include a proposed answer to be accepted if the Commission does not deem Respondent to be in default.

¹ *Manuka, Inc.*, Exchange Act Release No. 103917, 2025 WL 2612000 (Sept. 9, 2025).

² *Manuka*, 2025 WL 2612000, at *2; *see also* Rules of Practice 151(a), 155, 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .155, .160(b), .220(b).

³ *See* Commission Rule of Practice 141(a)(2)(ii), 17 C.F.R. § 201.141(a)(2)(ii).

If Respondent fails to respond to this order to show cause, the Commission may deem Respondent to be in default and the allegations of the OIP to be true, determine the proceeding against Respondent without a public hearing, and revoke the registration of its securities.⁴ Upon review of the filings in response to this order, the Commission will either issue an order directing further proceedings or a final order resolving the matter.

The parties' attention is directed to the e-filing requirements in the Rules of Practice.⁵ Any document filed with the Commission must be served upon all participants in the proceeding and be accompanied by a certificate of service.⁶

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

Vanessa A. Countryman
Secretary

⁴ See *supra* note 2; Rule of Practice 180, 17 C.F.R. § 201.180.

⁵ See Rules of Practice 151, 152(a), 17 C.F.R. §§ 201.151, .152(a) (providing procedure for filing papers with the Commission and mandating electronic filing in the form and manner posted on the Commission's website); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. Parties generally also must certify that they have redacted or omitted sensitive personal information from any filing. Rule of Practice 151(e), 17 C.F.R. § 201.151(e).

⁶ See Rule of Practice 150, 17 C.F.R. § 201.150 (generally requiring parties to serve each other with their filings); Rule of Practice 151(d), 17 C.F.R. § 201.151(d) (directing parties to file a certificate of service "stating the name of the person or persons served, the date of service, the method of service, and the mailing address or email address to which service was made, if not made in person" with all papers filed with the Commission in an administrative proceeding); see also <https://www.sec.gov/files/alj/certificate-service-example.pdf> (sample certificate of service).