

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES ACT OF 1933**  
**Release No. 9102 / January 26, 2010**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13761**

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<b>In the Matter of</b>	:
	:
<b>Registration Statement of</b>	:
	:
<b>Tsukuda-America Inc.</b>	:
<b>519 East Interstate 30, Suite #248</b>	:
<b>Rockwall, Texas 75087</b>	:
-----:	<b>Order Instituting</b>
	<b>Proceedings Pursuant</b>
	<b>To Section 8(d) of the</b>
	<b>Securities Act of 1933</b>
	<b>And Notice of Hearing</b>

I.

The Commission's public official files disclose that:

On or about March 27, 2009, Tsukuda-America Inc. ("Tsukuda") filed a Form S-1 registration statement with the Commission, and on or about April 10, 2009, it filed an amended statement on Form S-1\A. The registration statement was declared effective on April 14, 2009. The registration statement included an audit report on the financial statements of Tsukuda purportedly made by Weinberg & Company, P.A. ("Weinberg"), an accounting firm in Boca Raton, Florida, and a consent purportedly made on behalf of Weinberg to the inclusion of the audit report in the registration statement.

II.

The Division of Enforcement alleges, as set forth in the Statement of Matters of the Division of Enforcement attached hereto and incorporated herein by reference, that the Tsukuda registration statement, as originally filed and as amended, included untrue statements of material fact and omitted material facts required to be stated therein or necessary to make the statements made not misleading, including but not limited to, the false representation that Weinberg audited, and prepared an audit report upon, the financial statements of Tsukuda, and that Weinberg consented to the inclusion of the audit report in Tsukuda's registration statement, and the omission to disclose that the audit report and consent were not legitimate, in violation of the requirements of the Securities Act of 1933 ("Securities Act") and the Commission's forms and regulations governing the offer and sale of securities to the public.

### III.

The Commission, having considered the aforesaid information, deems it appropriate and in the public interest that public proceedings pursuant to Section 8(d) of the Securities Act be, and they hereby are, instituted with respect to the registration statement to determine whether the allegations of the Division of Enforcement, as set forth in the Statement of Matters attached hereto and incorporated herein by reference, are true; to afford registrant with an opportunity to establish any defenses to these allegations; and to determine whether a stop order should issue suspending the effectiveness of the Tsukuda registration statement referred to herein. Accordingly,

IT IS ORDERED that public proceedings be and hereby are instituted under Securities Act Section 8(d), such hearing to be commenced at 10:00 a.m. on February 9, 2010, at the Commission's offices at 801 Brickell Ave., Suite 1800, Miami, FL 33131, and to continue thereafter at such time and place as the hearing officer may determine.

IT IS FURTHER ORDERED, in the interest of justice and without prejudice to any party, that Respondent shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220 of the Commission's Rules of Practice, 17 C.F.R. § 201.220 and Rule 100(c) of the Commission's Rules of Practice, 17 C.F.R. § 201.100(c).

If Respondent fails to file the directed answer, or fails to appear at a hearing after being duly notified, the Respondent may be deemed in default and the proceedings may be determined against him upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f) and 310 of the Commission's Rules of Practice, 17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f) and 201.310.

This Order shall be served forthwith upon Respondent personally or by certified mail.

IT IS FURTHER ORDERED, in the interest of justice and without prejudice to any party, that the Administrative Law Judge shall issue an initial decision no later than 60 days from the date of service of this Order, pursuant to Rule 100(c) of the Commission's Rules of Practice, 17 C.F.R. § 201.100(c).

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not “rule making” within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Elizabeth M. Murphy  
Secretary