

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Rel. No. 9114 / March 29, 2010

Admin. Proc. File No. 3-13761

In the Matter of :
: :
: :
Registration Statement of :
TSUKUDA-AMERICA INC. :
519 East Interstate 30, Suite #248 :
Rockwall, Texas 75087 :
: :
:

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Tsukuda-America Inc. and the Commission has not chosen to review the decision as to it on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, 1/ that the initial decision of the administrative law judge 2/ has become the final decision of the Commission with respect to Tsukuda-America Inc. The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 8(d) of the Securities Act of 1933, the effectiveness of Tsukuda-America Inc's registration statement is suspended.

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

Elizabeth M. Murphy
Secretary

1/ 17 C.F.R. § 201.360(d).

2/ Registration Statement of Tsukuda-America Inc., 519 East Interstate 30, Suite #248, Rockwall, Texas 75087, Initial Decision Rel. No. 394 (Feb. 26, 2010), ___ SEC Docket ___.