

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

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In the Matter of :
 :
Registration Statement of : **Statement Of Matters**
 : **Of The Division Of**
 : **Enforcement To Be**
Tsukuda-America Inc. : **Considered At A Public**
519 East Interstate 30, Suite #248 : **Hearing Pursuant To**
Rockwall, Texas 75087 : **Section 8(d) Of The**
 : **Securities Act Of 1933**
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I

On or about March 27, 2009, Tsukuda-America Inc. (“Tsukuda”) filed a registration statement on Form S-1 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 to the inclusion of the audit report in the registration statement purportedly signed on behalf of Weinberg. The Division of Enforcement alleges that the registration statement included untrue statements of material fact and omitted material facts. The following are the matters to be considered at a hearing pursuant to Section 8(d) of the Securities Act of 1933 to determine whether a stop order should be issued with respect to the registration statement.

II

The registration statement, as originally filed and as amended, includes untrue statements of material fact and omits material facts, 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 and the Commission’s forms and regulations governing the offer and sale of securities to the public.

Accordingly, the Division of Enforcement believes that a stop order should be issued suspending the effectiveness of Tsukuda's registration statement, pending its correction of these deficiencies.

Date:

Robert Long
Division of Enforcement
United States Securities and
Exchange Commission
801 Cherry Street, Suite 1800
Fort Worth, TX 76102
Tel: 817-978-6477
Fax: 817-978-4927
Email: LongR@sec.gov