

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 59959 / May 21, 2009**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 2973 / May 21, 2009**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13479**

<p><b>In the Matter of</b></p> <p><b>TMT Capital Corporation,</b></p> <p><b>Respondent.</b></p>
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**ORDER INSTITUTING CEASE-AND-DESIST PROCEEDINGS PURSUANT TO SECTION 21C OF THE SECURITIES EXCHANGE ACT OF 1934, MAKING FINDINGS, AND IMPOSING A CEASE-AND-DESIST ORDER**

**I.**

The Securities and Exchange Commission (“Commission”) deems it appropriate that cease-and-desist proceedings be, and hereby are, instituted pursuant to Section 21C of the Securities Exchange Act of 1934 (“Exchange Act”), against TMT Capital Corporation (“TMT” or “Respondent”).

**II.**

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (the “Offer”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over it and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of this Order Instituting Cease-and-Desist Proceedings Pursuant to Section 21C of the Securities Exchange Act of 1934, Making Findings, and Imposing a Cease-and-Desist Order (“Order”), as set forth below.

### III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

1. TMT is a Florida corporation based in Winter Park, Florida. TMT is a holding company with two subsidiaries, Freedom Wireless Corporation ("Freedom") and Bootie Beer Company "Bootie Beer." Bootie Beer marketed beer produced under contract by City Brewing Company in La Crosse, Wisconsin, and has filed for Chapter 7 bankruptcy. Freedom is a wireless reseller of cellular service and branded cellular phones. TMT stock is registered under Section 12(g) of the Exchange Act. TMT stock is quoted on the Pink Sheets operated by Pink OTC Markets Inc.

2. TMT failed to comply with Items 307 and 308T of Regulation S-B in its Form 10-KSB/A reports for the fiscal year ended December 31, 2007, which were filed with the Commission on June 18, 2008 and November 13, 2008, respectively, as a result of which the Respondent violated Exchange Act Section 13(a) and Rules 13a-1 and 13a-15 thereunder.

3. TMT failed to comply with Item 601(b)(31) of Regulation S-B in its Form 10-KSB/A reports for the fiscal year ended December 31, 2007, which were filed with the Commission on June 18, 2008 and November 13, 2008, respectively, as a result of which the Respondent violated Exchange Act Section 13(a) and Rules 13a-1 and 13a-14 thereunder.

### IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in Respondent TMT's Offer.

Accordingly, it is hereby ORDERED that:

Pursuant to Section 21C of the Exchange Act, Respondent TMT cease and desist from committing or causing any violations and any future violations of Section 13(a) of the Exchange Act and Rules 13a-1, 13a-14, and 13a-15 thereunder.

By the Commission.

Elizabeth M. Murphy  
Secretary