UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

February 26, 2025

In the Matter of

Sushi Ginza Onodera, Inc. 1-1-3 Otemachi Chiyoda-ku Tokyo 100-0004, Japan

ORDER DECLARING REGISTRATION STATEMENT ABANDONED UNDER THE SECURITIES ACT OF 1933, AS AMENDED

File No: 333-276292

Sushi Ginza Onodera, Inc. filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

Sushi Ginza Onodera, Inc. has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on February 26, 2025.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Mara Ransom Office Chief