

OMB APPROVAL	
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* TAKAO BRENT			2. Issuer Name and Ticker or Trading Symbol KURA SUSHI USA, INC. [KRUS]		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director _____ 10% Owner _____ X Officer (give title below) _____ Other (specify below) _____ See Remarks (a)	
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 01/12/2024		6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person _____ Form filed by More than One Reporting Person _____	
C/O KURA SUSHI USA, INC. 17461 DERIAN AVE, SUITE 200			4. If Amendment, Date of Original Filed (Month/Day/Year)			
(Street)						
IRVINE	CA	92614				
(City)	(State)	(Zip)	Rule 10b5-1(c) Transaction Indication			
<input type="checkbox"/> Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.						

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Class A Common Stock	01/12/2024		M		5,000	A	\$25.94	6,687	D	
Class A Common Stock	01/12/2024		S		5,000	D	\$89.2715	1,687	D	
Class A Common Stock	01/12/2024		M		9,422	A	\$25.94	11,109	D	
Class A Common Stock	01/12/2024		S		9,422	D	\$88.8154	1,687	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Option to Purchase Class A Common Stock	\$25.94	01/12/2024		M		5,000		(I)	12/02/2029	Class A Common Stock	5,000	\$0.00	20,000	D	
Option to Purchase Class A Common Stock	\$25.94	01/12/2024		M		9,422		(I)	12/02/2029	Class A Common Stock	9,422	\$0.00	10,578	D	

Explanation of Responses:

1. The options vested in equal quarterly installments over a four year period beginning on December 31, 2019.

Remarks:

(a) Chief Accounting Officer, Treasurer and Secretary

/s/ Brent Takao

01/17/2024

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.