

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

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

OMB APPROVAL	
OMB Number:	3235-0104
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person * <u>TAKAO BRENT</u> (Last) (First) (Middle) C/O KURA SUSHI USA, INC. 17461 DERIAN AVE, SUITE 200 (Street) IRVINE CA 92614 (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) 08/01/2022	3. Issuer Name and Ticker or Trading Symbol <u>KURA SUSHI USA, INC. [KRUS]</u>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) See Remarks	5. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
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Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Option to Purchase Class A Common Stock	(1)	12/02/2029	Class A Common Stock	25,000	25.94	D	
Option to Purchase Class A Common Stock	(2)	05/01/2030	Class A Common Stock	10,000	16.83	D	
Option to Purchase Class A Common Stock	(3)	02/01/2031	Class A Common Stock	3,470	22.65	D	
Option to Purchase Class A Common Stock	(4)	02/01/2032	Class A Common Stock	2,025	46.15	D	

Explanation of Responses:

- The options vest in equal quarterly installments over a four year period beginning on December 31, 2019, provided that the Reporting Person remains continuously employed by the Issuer through each applicable vesting date.
- The options vest in equal quarterly installments over a four year period beginning on June 30, 2020, provided that the Reporting Person remains continuously employed by the Issuer through each applicable vesting date.
- One-third of the options vested on February 1, 2022, with the remaining options vesting in equal quarterly amounts on the first day of each quarter over a period of 24 months commencing May 1, 2022, provided that the Reporting Person remains continuously employed by the Issuer through each applicable vesting date.
- One third of the options will vest on February 1, 2023, with the remaining options vesting in equal quarterly amounts on the first day of each quarter over a period of 24 months commencing May 1, 2023, provided that the Reporting Person remains continuously employed by the Issuer through each applicable vesting date.

Remarks:

Chief Accounting Officer, Treasurer and Secretary Exhibit 24 - Power of Attorney

/s/ Brent Takao

08/01/2022

** 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 5 (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.

POWER OF ATTORNEY

Know all by these presents that the undersigned hereby authorizes and designates Hajime Uba as the undersigned's agent and attorney-in-fact, with full power of substitution to:

(1) prepare and sign on behalf of the undersigned any Form 3, Form 4 or Form 5 under Section 16 of the Securities Exchange Act of 1934, as amended, with respect to the securities of Kura Sushi USA, Inc. (the "Corporation"), and file the same with the Securities and Exchange Commission;

(2) prepare and sign on behalf of the undersigned any Form 144 Notice under the Securities Act of 1933, as amended, and file the same with the Securities and Exchange Commission; and

(3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted.

The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is the Corporation assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934, as amended, or Section 5 of the Securities Act of 1933, as amended, or Rule 144 promulgated under such Act. This Power of Attorney shall remain in effect until the undersigned is no longer required to file Forms 3, 4, 5 and 144 with respect to the undersigned's holdings of and transactions in securities issued by the Corporation, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

Dated: 08/01/2022

Signature: /s/ Brent Takao

Printed Name: Brent Takao
