
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934

Kura Sushi USA, Inc.

(Name of Issuer)

Class A Common Stock, \$0.001 par value per share

(Title of Class of Securities)

(CUSIP Number)

04/24/2026

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)
-
-

SCHEDULE 13G

CUSIP No.

Names of Reporting Persons

1

Divisadero Street Capital Management, LP

Check the appropriate box if a member of a Group (see instructions)

2

(a)

(b)

3

Sec Use Only

Citizenship or Place of Organization

4

DELAWARE

Number of Shares Beneficially

5

Sole Voting Power

0.00

Owned by Each Reporting Person With: 6 Shared Voting Power
579,408.00
Sole Dispositive Power
7
0.00
Shared Dispositive Power
8
579,408.00

Aggregate Amount Beneficially Owned by Each Reporting Person

9 579,408.00
10 Check box if the aggregate amount in row (9) excludes certain shares (See Instructions)

11 Percent of class represented by amount in row (9)
12 5.2 %
Type of Reporting Person (See Instructions)
IA, PN

SCHEDULE 13G

CUSIP No.

Names of Reporting Persons

1 William Zolezzi
Check the appropriate box if a member of a Group (see instructions)

2 (a)
 (b)

3 Sec Use Only
4 Citizenship or Place of Organization

UNITED STATES

5 Sole Voting Power
0.00
6 Shared Voting Power
579,408.00
7 Sole Dispositive Power
0.00
8 Shared Dispositive Power
579,408.00

Number of Shares Beneficially Owned by Each Reporting Person With:

Aggregate Amount Beneficially Owned by Each Reporting Person

9 579,408.00
10 Check box if the aggregate amount in row (9) excludes certain shares (See Instructions)

11 Percent of class represented by amount in row (9)
5.2 %

12 Type of Reporting Person (See Instructions)

HC, IN

SCHEDULE 13G

CUSIP No.

1 Names of Reporting Persons

Divisadero Street Partners, L.P.

Check the appropriate box if a member of a Group (see instructions)

2 (a)

(b)

3 Sec Use Only

Citizenship or Place of Organization

4 DELAWARE

Sole Voting Power

5 0.00

Number of Shares Beneficially Owned by Each Reporting Person With:

6 Shared Voting Power

579,408.00

7 Sole Dispositive Power

0.00

8 Shared Dispositive Power

579,408.00

9 Aggregate Amount Beneficially Owned by Each Reporting Person

579,408.00

10 Check box if the aggregate amount in row (9) excludes certain shares (See Instructions)

Percent of class represented by amount in row (9)

11 5.2 %

12 Type of Reporting Person (See Instructions)

PN

SCHEDULE 13G

CUSIP No.

1 Names of Reporting Persons

Divisadero Street Partners GP, LLC

Check the appropriate box if a member of a Group (see instructions)

2 (a)

(b)

3 Sec Use Only
Citizenship or Place of Organization

4 DELAWARE

Sole Voting Power
5 0.00

Number of Shares Beneficially Owned by Each Reporting Person With: 6 Shared Voting Power

579,408.00

Sole Dispositive Power

7 0.00

8 Shared Dispositive Power

579,408.00

Aggregate Amount Beneficially Owned by Each Reporting Person

9 579,408.00

Check box if the aggregate amount in row (9) excludes certain shares (See Instructions)

10

Percent of class represented by amount in row (9)

11 5.2 %

Type of Reporting Person (See Instructions)

12 HC, OO

SCHEDULE 13G

CUSIP No.

Names of Reporting Persons

1 Divisadero Street Capital, LLC

Check the appropriate box if a member of a Group (see instructions)

2 (a)

(b)

3 Sec Use Only
Citizenship or Place of Organization

4 DELAWARE

Sole Voting Power

5 0.00

Number of Shares Beneficially Owned by Each Reporting Person With: 6 Shared Voting Power

579,408.00

Sole Dispositive Power

7 0.00

8 Shared Dispositive Power

579,408.00

9 Aggregate Amount Beneficially Owned by Each Reporting Person

579,408.00

Check box if the aggregate amount in row (9) excludes certain shares (See Instructions)

10

Percent of class represented by amount in row (9)

11

5.2 %

Type of Reporting Person (See Instructions)

12

HC, OO

SCHEDULE 13G

Item 1.

Name of issuer:

(a)

Kura Sushi USA, Inc.

Address of issuer's principal executive offices:

(b)

17461 Derian Avenue, Suite 200, Irvine, California 92614

Item 2.

Name of person filing:

(a)

Divisadero Street Capital Management, LP William Zolezzi Divisadero Street Partners, L.P. Divisadero Street Partners GP, LLC Divisadero Street Capital, LLC

Address or principal business office or, if none, residence:

(b)

Divisadero Street Capital Management, LP 3480 Main Highway, Suite 204 Miami, FL 33133 William Zolezzi c/o Divisadero Street Capital Management, LP 3480 Main Highway, Suite 204 Miami, FL 33133 Divisadero Street Partners, L.P. 3480 Main Highway, Suite 204 Miami, FL 33133 Divisadero Street Partners GP, LLC 3480 Main Highway, Suite 204 Miami, FL 33133 Divisadero Street Capital, LLC 3480 Main Highway, Suite 204 Miami, FL 33133

Citizenship:

(c)

Divisadero Street Capital Management, LP - Delaware William Zolezzi - United States Divisadero Street Partners, L.P. - Delaware Divisadero Street Partners GP, LLC - Delaware Divisadero Street Capital, LLC - Delaware

Title of class of securities:

(d)

Class A Common Stock, \$0.001 par value per share

(e)

CUSIP No.:

Item 3. If this statement is filed pursuant to §§ 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

(a)

Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o);

(b)

Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);

(c)

Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);

(d)

Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);

(e)

An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E);

(f)

An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F);

(g)

A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);

(h)

A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);

(i)

A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);

(j)

A non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J). If filing as a non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J), please specify the type of institution:

(k)

Group, in accordance with Rule 240.13d-1(b)(1)(ii)(K).

Item 4. Ownership

- (a) Amount beneficially owned:
 Divisadero Street Capital Management, LP - 579,408 William Zolezzi - 579,408 Divisadero Street Partners, L.P. - 579,408 Divisadero Street Partners GP, LLC - 579,408 Divisadero Street Capital, LLC - 579,408
 Percent of class:
- (b) Divisadero Street Capital Management, LP - 5.2% William Zolezzi - 5.2% Divisadero Street Partners, L.P. - 5.2% Divisadero Street Partners GP, LLC - 5.2% Divisadero Street Capital, LLC - 5.2% %
- (c) Number of shares as to which the person has:
- (i) Sole power to vote or to direct the vote:
 Divisadero Street Capital Management, LP - 0 William Zolezzi - 0 Divisadero Street Partners, L.P. - 0 Divisadero Street Partners GP, LLC - 0 Divisadero Street Capital, LLC - 0
- (ii) Shared power to vote or to direct the vote:
 Divisadero Street Capital Management, LP - 579,408 William Zolezzi - 579,408 Divisadero Street Partners, L.P. - 579,408 Divisadero Street Partners GP, LLC - 579,408 Divisadero Street Capital, LLC - 579,408
- (iii) Sole power to dispose or to direct the disposition of:
 Divisadero Street Capital Management, LP - 0 William Zolezzi - 0 Divisadero Street Partners, L.P. - 0 Divisadero Street Partners GP, LLC - 0 Divisadero Street Capital, LLC - 0
- (iv) Shared power to dispose or to direct the disposition of:
 Divisadero Street Capital Management, LP - 579,408 William Zolezzi - 579,408 Divisadero Street Partners, L.P. - 579,408 Divisadero Street Partners GP, LLC - 579,408 Divisadero Street Capital, LLC - 579,408

Item 5. Ownership of 5 Percent or Less of a Class.

Item 6. Ownership of more than 5 Percent on Behalf of Another Person.

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than 5 percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

All of the securities reported in this Schedule 13G are directly owned by advisory clients of Divisadero Street Capital Management, LP. None of those advisory clients, other than Divisadero Street Partners, L.P., may be deemed to beneficially own more than 5% of the Class A Common Stock, \$0.001 par value per share.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

If a parent holding company has filed this schedule, pursuant to Rule 13d-1(b)(ii)(G), so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identification of the relevant subsidiary.

Please see Exhibit B attached hereto.

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

Item 10. Certifications:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect, other than activities solely in connection with a nomination under ?? 240.14a-11.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Divisadero Street Capital Management, LP

Signature: By: Divisadero Street Capital, LLC, its general partner, By: /s/ William Zolezzi
Name/Title: William Zolezzi, Manager
Date: 05/01/2026

William Zolezzi

Signature: William Zolezzi
Name/Title: /s/ William Zolezzi
Date: 05/01/2026

Divisadero Street Partners, L.P.

Signature: By: Divisadero Street Partners GP, LLC, its general partner, By: /s/ William Zolezzi
Name/Title: William Zolezzi, Manager
Date: 05/01/2026

Divisadero Street Partners GP, LLC

Signature: /s/ William Zolezzi
Name/Title: William Zolezzi, Manager
Date: 05/01/2026

Divisadero Street Capital, LLC

Signature: /s/ William Zolezzi
Name/Title: William Zolezzi, Manager
Date: 05/01/2026

Comments accompanying signature: * Each Reporting Person disclaims beneficial ownership of the reported securities except to the extent of his, her or its pecuniary interest therein, and this report shall not be deemed an admission that such Reporting Person is the beneficial owner of the securities for purposes of Section 16 of the Securities Exchange Act of 1934, as amended, or for any other purpose. To the extent that "ownership of 5 percent or less of a class" was indicated in Item 5, such response only applies to the Reporting Person(s) that indicated elsewhere herein that it beneficially owns five percent (5%) or less of the class.

Exhibit Information

Exhibit A - Joint Filing Agreement Exhibit B - Control Person Identification

JOINT FILING AGREEMENT

The undersigned agree that this Schedule 13G dated May 1, 2026 relating to the Class A Common Stock, \$0.001 par value per share, of Kura Sushi USA, Inc. shall be filed on behalf of the undersigned.

DIVISADERO STREET CAPITAL MANAGEMENT, LP

By: Divisadero Street Capital, LLC, its general partner

By: /s/ William Zolezzi

Name: William Zolezzi

Title: Manager

WILLIAM ZOLEZZI

By: /s/ William Zolezzi

DIVISADERO STREET PARTNERS, L.P.

By: Divisadero Street Partners GP, LLC, its general partner

By: /s/ William Zolezzi

Name: William Zolezzi

Title: Manager

DIVISADERO STREET PARTNERS GP, LLC

By: /s/ William Zolezzi

Name: William Zolezzi

Title: Manager

DIVISADERO STREET CAPITAL, LLC

By: /s/ William Zolezzi

Name: William Zolezzi

Title: Manager

CONTROL PERSON IDENTIFICATION

Divisadero Street Capital Management, LP is the relevant entity for which William Zolezzi, Divisadero Street Capital, LLC may be considered control persons.