
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
WASHINGTON, D.C. 20549

FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

KURA SUSHI USA, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

26-3808434
(I.R.S. Employer
Identification No.)

17461 Derian Avenue, Suite 200
Irvine, California 92614
(657) 333-4100

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Steven H. Benrubi
Chief Financial Officer, Treasurer and Secretary
Kura Sushi USA, Inc.
17461 Derian Avenue, Suite 200
Irvine, California 92614
(657) 333-4100

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copy to:

Hiroki Suyama, Esq.
Aaron A. Seamon, Esq.
Squire Patton Boggs (US) LLP
555 South Flower Street, 31F
Los Angeles, California 90071
(213) 624-2500

Approximate date of commencement of proposed sale to the public: As soon as practical after this Registration Statement becomes effective.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box:

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, as amended, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering: 333-255928

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer
 Non-accelerated filer Smaller reporting company
 Emerging growth company

If an emerging growth company, indicate by check mark if the Registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered(1)	Amount to be Registered	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Class A Common Stock, par value \$0.001 per share	(2)	(2)	\$10,000,000(1)	\$1,091.00(2)
Total	(2)	(2)	\$10,000,000	\$1,091.00

- (1) The Registrant previously registered (i) an indeterminate number of shares of the Registrant’s common stock, preferred stock, depository shares, warrants, subscription rights, share purchase contracts and share purchase units with an aggregate initial offering price not to exceed \$50,000,000 to be offered and sold by the Registrant on a registration statement on Form S-3 (File No. 333-255928), which was declared effective on May 17, 2021 (the “Initial Registration Statement”) and for which a filing fee of \$5,455 was previously paid. Of the securities registered for offer and sale by the Registrant, a balance of \$50,000,000 of such securities remains available for offer and sale by the Registrant under the Initial Registration Statement as of the date hereof. In accordance with Rule 462(b) under the Securities Act of 1933, as amended, an additional indeterminate number of shares of Class A common stock of the Registrant having a proposed maximum aggregate offering price of \$10,000,000 is hereby registered, representing no more than 20% of the maximum aggregate offering price of unsold securities remaining available for issuance by the Registrant under the Initial Registration Statement. The proposed maximum offering price per share will be determined from time to time by the Registrant in connection with, and at the time of, the issuance by the Registrant of the common stock registered hereunder.
- (2) Not specified as to each class of securities being registered pursuant to General Instruction II.D. to Form S-3 and Rule 457(o) under the Securities Act of 1933 (“Securities Act”).

This registration statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.

EXPLANATORY NOTE

Pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “Securities Act”), Kura Sushi USA, Inc. (the “Registrant”) is filing this Registration Statement (this “Registration Statement”) with the U.S. Securities and Exchange Commission (the “Commission”). This Registration Statement relates to the public offering of securities contemplated by the Registration Statement on Form S-3, as amended (File No. 333-255928) (the “Initial Registration Statement”), which the Registrant originally filed with the Commission on May 7, 2021, and which the Commission declared effective on May 17, 2021.

The Registrant is filing this Registration Statement pursuant to Rule 462(b) of the Securities Act solely to register an additional indeterminate amount of shares of the Registrant’s Class A common stock, par value \$0.001 per share, having a maximum aggregate offering price of \$10,000,000, which amount does not exceed 20% of the maximum aggregate offering price of unsold securities remaining available for offer and sale by the Registrant under the Initial Registration Statement.

Pursuant to Instruction IV.A to Form S-3, the Company hereby incorporates by reference into this Registration Statement the contents of the Initial Registration Statement, as amended, including each of the documents filed by the Company with the Commission and incorporated or deemed to be incorporated by reference therein and all exhibits thereto. The Initial Registration Statement continues and remains effective as to those securities registered thereunder. The required opinions and consents are listed on the exhibit index hereto and filed herewith.

EXHIBIT INDEX TO REGISTRATION STATEMENT ON FORM S-3

Exhibit No.	Description
5.1	Opinion of Squire Patton Boggs (US) LLP
23.1	Consent of KPMG LLP
23.2	Consent of Deloitte & Touche LLP
23.3	Consent of Squire Patton Boggs (US) LLP (included in Exhibit 5.1)
24.1	Power of Attorney (included on the Signature Page of the Registration Statement)

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irvine, State of California, on July 20, 2021.

KURA SUSHI USA, INC.

By /s/ Steven H. Benrubi
Steven H. Benrubi
Chief Financial Officer, Treasurer and Secretary

Pursuant to the requirements of the Securities Act, this registration statement has been signed below by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Hajime Uba</u> Hajime Uba	Chairman, President, Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	July 20, 2021
<u>/s/ Steven H. Benrubi</u> Steven H. Benrubi	Chief Financial Officer, Treasurer and Secretary <i>(Principal Financial Officer and Principal Accounting Officer)</i>	July 20, 2021
<u>/s/ Shintaro Asako</u> Shintaro Asako	Director	July 20, 2021
<u>/s/ Kim Ellis</u> Kim Ellis	Director	July 20, 2021
<u>/s/ Seitaro Ishii</u> Seitaro Ishii	Director	July 20, 2021
<u>/s/ Hiroyuki Okamoto</u> Hiroyuki Okamoto	Director	July 20, 2021

*By: /s/ Steven H. Benrubi
Steven H. Benrubi
Attorney-in-Fact



Squire Patton Boggs (US) LLP
555 South Flower Street, 31st Floor
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July 20, 2021

Kura Sushi USA, Inc.
17461 Derian Avenue, Suite 200
Irvine, California 92614

Re: Registration Statement on Form S-3MEF

Ladies and Gentlemen:

We have acted as counsel to Kura Sushi USA, Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing with the U.S. Securities and Exchange Commission (the "Commission"), pursuant to the Securities Act of 1933, as amended (the "Securities Act"), of a registration statement on Form S-3 (the "462(b) Registration Statement") pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended (the "Securities Act"), relating to the offer and sale of shares of the Company's Class A common stock, par value \$0.001 per share, having a maximum aggregate offering price of \$10,000,000 (the "Shares"). The 462(b) Registration Statement incorporates by reference the registration statement on Form S-3 (File No. 333-255928) (the "Registration Statement" and together with the 462(b) Registration Statement, the "Registration Statements"), initially filed by the Company with the Commission on May 7, 2021 and declared effective by the Commission on May 17, 2021, including the prospectus which forms a part of the Registration Statement (the "Prospectus"), as supplemented from time to time by one or more prospectus supplements.

In connection with the registration of the Shares, we have examined originals, or copies certified or otherwise identified to our satisfaction, of such documents, corporate records and other instruments as we have deemed necessary for the purposes of this opinion, including: (i) the organizational documents of the Company, (ii) minutes and records of the corporate proceedings of the Company including the Board of Directors of the Company related to the Registration Statements and (iii) the Registration Statements and the exhibits thereto. In addition to the foregoing, we have made such investigations of law and fact as we have deemed necessary or appropriate as a basis for the opinion set forth herein.

In such examination and in rendering the opinion expressed below, we have assumed, without independent investigation or verification: (i) the genuineness of all signatures on all agreements, instruments, corporate records, certificates and other documents submitted to us, (ii) the legal capacity and authority of all persons or entities (other than the Company) executing all agreements, instruments, corporate records, certificates and other documents submitted to us, (iii) the authenticity and completeness of all agreements, instruments, corporate records, certificates and other documents submitted to us as originals, (iv) that all agreements, instruments, corporate records, certificates and other documents submitted to us as certified, electronic, facsimile, conformed, photostatic or other copies conform to authentic originals thereof, and that such originals are authentic and complete, (v) the due authorization, execution and delivery of all agreements, instruments, certificates and other documents by all parties thereto (other than the Company), (vi) that the statements contained in the certificates and comparable documents of public officials, officers and representatives of the Company and other persons on which we have relied for the purposes of this opinion set forth below are true and correct, and (vii) that the officers and directors of the Company have properly exercised their fiduciary duties. As to all questions of fact material to the opinion and as to the materiality of any fact or other matter referred to herein, we have relied (without independent investigation) upon representations and certificates or comparable documents of officers and representatives of the Company. In addition, we have assumed that the Shares will be offered as described in the Registration Statements.

Based on the foregoing, and subject to the qualifications, exceptions and assumptions stated herein, we are of the opinion that the Shares to be issued and sold by the Company, when duly authorized by appropriate corporate action of the Company (including the Board of Directors of the Company or a committee thereof), and issued, sold and delivered against payment therefor in accordance with such authorization, the applicable definitive purchase, underwriting or similar agreement and applicable law and in the manner and for the consideration stated in the Registration Statements and the applicable prospectus supplement, will be validly issued, fully paid and nonassessable.

Without limiting any of the other limitations, exceptions and qualifications stated elsewhere herein, we express no opinion with regard to the applicability or effect of the law of any jurisdiction other than, as in effect as of the date of this letter, the Delaware General Corporation Law.

This opinion letter deals only with the specified legal issues expressly addressed herein, and you should not infer any opinion that is not explicitly stated herein from any matter addressed in this opinion letter. This opinion is given as of the effective date of the 462(b) Registration Statement, and we assume no obligation to update or supplement the opinions contained herein to reflect any facts or circumstances which may hereafter come to our attention or any changes in laws which may hereafter occur.

We consent to the filing of this opinion letter as Exhibit 5.1 to the 462(b) Registration Statement. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,

/s/ Squire Patton Boggs (US) LLP

Consent of Independent Registered Public Accounting Firm

The Board of Directors
Kura Sushi USA, Inc.:

We consent to the use of our report dated November 17, 2020, with respect to the balance sheet of Kura Sushi USA, Inc. as of August 31, 2020, the related statements of operations, stockholders' equity, and cash flows for the year ended August 31, 2020, and the related notes, incorporated herein by reference and to the reference to our firm under the heading "Experts" in the prospectus. Our report on the financial statements refers to a change in the method of accounting for the recognition, measurement, presentation and disclosure of leases as of September 1, 2019 due to the adoption of Accounting Standards Update (ASU) 2016-02, *Leases*, and the amendments in ASUs 2018-01, 2018-10, and 2018-11.

/s/ KPMG LLP

Irvine, California
July 20, 2021

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-3MEF of our report dated November 26, 2019 relating to the financial statements of Kura Sushi USA, Inc. (the “Company”) appearing in the Annual Report on Form 10-K of the Company for the year ended August 31, 2020.

/s/ Deloitte & Touche LLP

Los Angeles, California

July 20, 2021