



KURA SUSHI USA, INC.

**PROCESS FOR SECURITY HOLDER COMMUNICATIONS WITH
THE BOARD OF DIRECTORS**

Security holders of Kura Sushi USA, Inc. (the “*Company*”) wishing to communicate with the Company’s Board of Directors (the “*Board*”) or an individual director may send a written communication to the Board or such director, c/o Kura Sushi USA, Inc., 17461 Derian Avenue, Suite 200, Irvine, California 92614.

Each communication must set forth the name and address of the Company security holder(s) on whose behalf the communication is sent and the number of the Company’s shares that are beneficially owned by such security holder(s) as of the date of the communication. Each communication will be screened by the Company’s Compliance Department to determine whether it is appropriate for presentation to the Board or such director. Examples of inappropriate communications include junk mail, spam, mass mailings, product complaints, product inquiries, new product suggestions, resumes, job inquiries, surveys, business solicitations and advertisements, as well as unduly hostile, threatening, illegal, unsuitable, frivolous, patently offensive or otherwise inappropriate material.

Communications determined by the Company’s Compliance Department to be appropriate for presentation to the Board or such director will be submitted to the Board or such director on a periodic basis. Any communications that concern questionable accounting or auditing matters involving the Company will be handled in accordance with the terms of the Company’s Code of Business Conduct and Ethics.

This Process for Security Holder Communications with the Board of Directors will be posted on the Company’s website at <https://ir.kurausa.com/> and provided to any security holder of the Company who requests a copy by contacting the Company’s Compliance Department at Kura Sushi USA, Inc., 17461 Derian Avenue, Suite 200, Irvine, California 92614.

Adopted: August 5, 2019