

June 24, 2020

Koji Shinohara
Chief Financial Officer, Treasurer and Secretary
Kura Sushi USA, Inc.
17932 Sky Park Circle, Suite H
Irvine, California 92614

Inc.

Fiscal Year Ended August 31, 2019
2019

Re: Kura Sushi USA,
Form 10-K for the
Filed November 26,
File No. 1-39012

Dear Mr. Shinohara:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Trade & Services