

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
Notice of Effectiveness

**Effectiveness Date:** July 31, 2019 3:00 P.M.

**Form:** S-1

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**CIK:** [0001772177](#)

**Company Name:** KURA SUSHI USA, INC.

**File Number:** [333-232551](#)