

January 3, 2023

Jeffrey Uttz  
Chief Financial Officer  
Kura Sushi USA, Inc.  
17461 Derian Avenue, Suite 200  
Irvine, California 92614

Inc.

Statement on Form S-3

2022

Re: Kura Sushi USA,

Registration

Filed December 28,

File No. 333-269040

Dear Jeffrey Uttz:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Alyssa

Wall at 202-551-8106 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Aaron A. Seamon