

OMB APPROVAL	
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan for the purchase or sale of equity securities of the issuer that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.

1. Name and Address of Reporting Person* <u>ISHII SEITARO</u> (Last) (First) (Middle) C/O KURA SUSHI USA, INC. 17461 DERIAN AVE, SUITE 200 (Street) IRVINE CA 92614 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>KURA SUSHI USA, INC. [KRUS]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) 01/16/2025	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Class A Common Stock	01/16/2025		M		2,082	A	\$25.94	3,395	D	
Class A Common Stock	01/16/2025		M		3,290	A	\$22.65	6,685	D	
Class A Common Stock	01/16/2025		M		1,546	A	\$46.15	8,231	D	
Class A Common Stock	01/16/2025		S		6,918	D	\$83.03 ⁽¹⁾	1,313	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Option to Purchase Class A Common Stock	\$25.94	01/16/2025		M			2,082	(2)	12/02/2029	Class A Common Stock	2,082	\$0	0	D	
Option to Purchase Class A Common Stock	\$22.65	01/16/2025		M			3,290	(3)	02/01/2031	Class A Common Stock	3,290	\$0	0	D	
Option to Purchase Class A Common Stock	\$46.15	01/16/2025		M			1,546	(4)	02/01/2032	Class A Common Stock	1,546	\$0	0	D	

Explanation of Responses:

- The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from \$82.95 to \$83.345, inclusive. The reporting person undertakes to provide to Kura Sushi USA, Inc., any security holder of Kura Sushi USA, Inc., or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares purchased at each separate price within the ranges set forth in footnote (1) to this Form 4.
- The Option was granted under the Issuer's 2018 Incentive Compensation Plan. 5,000 options vested in equal quarterly installments on the last day of each calendar quarter over approximately 48 months after December 2, 2019. 2,082 options vested and became exercisable in equal quarterly installments on the last day of each calendar quarter over approximately 12 months after December 2, 2019.
- The Option was granted under the Issuer's 2018 Incentive Compensation Plan. The Option shares vested and became exercisable in full on the date that is 12 months following February 1, 2021.
- The Option was granted under the Issuer's 2018 Incentive Compensation Plan. The Option shares vested and became exercisable in full on the date that is 12 months following February 1, 2022.

/s/Brent Takao, Attorney-in-Fact for Seitaro Ishii

01/21/2025

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.