



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 24, 2020

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

**Re: Kura Sushi USA, Inc.**  
**Form 10-K for the Fiscal Year Ended August 31, 2019**  
**Filed November 26, 2019**  
**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