



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2023

Koichi Ishizuka  
Chief Executive Officer  
WB Burgers Asia, Inc.  
3F K's Minamiaoyama  
6-6-20 Minamiaoyama  
Minato-ku, Tokyo 107-0062, Japan

**Re: WB Burgers Asia, Inc.**  
**Form 10-K for Fiscal Year Ended July 31, 2022**  
**Filed June 2, 2023**  
**File No. 000-56233**

Dear Koichi Ishizuka:

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