

## 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