



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2023

Mei Kanayama  
Representative Director  
Yoshitsu Co., Ltd  
Harumi Building, 2-5-9 Kotobashi  
Sumida-ku, Tokyo, 130-0022  
Japan

**Re: Yoshitsu Co., Ltd**  
**Registration Statement on Form F-3**  
**Filed August 18, 2023**  
**File No. 333-274076**

Dear Mei Kanayama:

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 Cara Wirth at 202-551-7127 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Ying Li