

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

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

1. Name and Address of Reporting Person* <u>KLUGER ROBERT</u> (Last) (First) (Middle) C/O KURA SUSHI USA, INC. 17461 DERIAN AVE, SUITE 200 (Street) IRVINE CA 92614 (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) 08/23/2024	3. Issuer Name and Ticker or Trading Symbol <u>KURA SUSHI USA, INC. [KRUS]</u>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) Chief Development Officer	5. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Class A Common Stock	970	D	

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

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Option to Purchase Class A Common Stock	(1)	05/02/2030	Class A Common Stock	30,000	16.83	D	
Option to Purchase Class A Common Stock	(2)	05/03/2030	Class A Common Stock	5,235	16.25	D	
Option to Purchase Class A Common Stock	(3)	02/01/2031	Class A Common Stock	5,130	22.65	D	
Option to Purchase Class A Common Stock	(4)	02/01/2032	Class A Common Stock	3,602	46.15	D	
Option to Purchase Class A Common Stock	(5)	02/01/2033	Class A Common Stock	2,313	62.14	D	
Option to Purchase Class A Common Stock	(6)	02/01/2034	Class A Common Stock	1,685	98.13	D	

Explanation of Responses:

- Represents an option granted on May 1, 2020 under the Issuer's 2018 Incentive Compensation Plan that vested in equal quarterly installments on the last day of each calendar quarter over approximately 48 months after May 1, 2020.
- Represents an option granted on May 2, 2020 under the Issuer's 2018 Incentive Compensation Plan that vested in equal quarterly installments on the last day of each calendar quarter over approximately 36 months after May 2, 2020.
- Represents an option granted on February 1, 2021 under the Issuer's 2018 Incentive Compensation Plan. One-third of the option shares vested and became exercisable in full February 1, 2022. The remaining option shares continued to vest in equal quarterly installments over a period of 24 months commencing from February 1, 2022.
- Represents an option granted on February 1, 2022 under the Issuer's 2018 Incentive Compensation Plan. One-third of the option shares vested and became exercisable in full on February 2, 2023. The remaining option shares vest in equal quarterly installments over a period of 24 months commencing from February 1, 2023.
- Represents an option granted on February 1, 2023 under the Issuer's 2018 Incentive Compensation Plan, 25% of which vested February 1, 2024 with the remaining 75% vesting in equal quarterly amounts over a period of 36 months commencing from February 1, 2024.
- Represents an option granted on February 1, 2024 under the Issuer's 2018 Incentive Compensation Plan, 25% of which will vest one year from the date of the grant with the remaining 75% vesting in equal quarterly amounts over a period of 36 months commencing from February 1, 2025.

Remarks:

Exhibit 24 - Power of Attorney

/s/ Brent Takao, Attorney-
in-Fact for Robert Kluger

08/28/2024

** 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 5 (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.

POWER OF ATTORNEY

Know all by these presents that the undersigned hereby authorizes and designates each of Hajime Uba, Jeffrey Uttz and Brent M. Takao as the undersigned’s agent and attorney-in-fact, with full power of substitution to:

(1) prepare and sign on behalf of the undersigned any Form 3, Form 4 or Form 5 under Section 16 of the Securities Exchange Act of 1934, as amended, with respect to the securities of Kura Sushi USA, Inc. (the “Corporation”), and file the same with the Securities and Exchange Commission;

(2) prepare and sign on behalf of the undersigned any Form 144 Notice under the Securities Act of 1933, as amended, and file the same with the Securities and Exchange Commission; and

(3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact’s discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact’s substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted.

The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Corporation assuming, any of the undersigned’s responsibilities to comply with Section 16 of the Securities Exchange Act of 1934, as amended, or Section 5 of the Securities Act of 1933, as amended, or Rule 144 promulgated under such Act. This Power of Attorney shall remain in effect until the undersigned is no longer required to file Forms 3, 4, 5 and 144 with respect to the undersigned’s holdings of and transactions in securities issued by the Corporation, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact. This Power of Attorney revokes all previous powers of attorney with respect to the subject matter of this Power of Attorney.

Dated: 08/14/2024

Signature: /s/ Robert Kluger

Printed Name: Robert Kluger
