

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G  
(Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT  
TO RULES 13d-1(b),(c) AND (d) AND AMENDMENTS THERETO FILED  
PURSUANT TO RULE 13d-2  
(Amendment No. ) \*

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Kura Sushi USA, Inc.  
(Name of Issuer)

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Class A Common Stock, \$0.001 par value  
(Title of Class of Securities)

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501270102  
(CUSIP Number)

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December 31, 2019  
(Date of Event Which Requires Filing of this Statement)

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Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act.

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1. NAME OF REPORTING PERSON

Lomas Capital Management LLC

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a)

(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5. SOLE VOTING POWER

0

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON  
WITH

6. SHARED VOTING POWER

394,865 \*

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

394,865 \*

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY REPORTING PERSON

394,865 \*

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.4% \*\*

12. TYPE OF REPORTING PERSON

OO, IA

\* As of December 31, 2019

\*\* Based on 7,335,000 shares of Class A Common Stock outstanding as of December 23, 2019, as reported in the Issuer's Proxy Statement on Schedule 14A filed with the Securities and Exchange Commission on December 27, 2019.

1. NAME OF REPORTING PERSON

Daniel Lascano

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a)

(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

United States

5. SOLE VOTING POWER

0

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON  
WITH

6. SHARED VOTING POWER

394,865 \*

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

394,865 \*

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY REPORTING PERSON

394,865 \*

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.4% \*\*

12. TYPE OF REPORTING PERSON

IN, HC

\* As of December 31, 2019

\*\* Based on 7,335,000 shares of Class A Common Stock outstanding as of December 23, 2019, as reported in the Issuer's Proxy Statement on Schedule 14A filed with the Securities and Exchange Commission on December 27, 2019.

**SCHEDULE 13G****Item 1(a). Name of Issuer**

Kura Sushi USA, Inc.

**Item 1(b). Address of Issuer's Principal Executive Offices**

17932 Sky Park Circle, Suite H, Irvine, CA 92614

**Item 2(a). Name of Person Filing**

This statement is being filed on behalf of Lomas Capital Management LLC ("Lomas Capital") and Mr. Daniel Lascano (together, the "Reporting Persons"). Lomas Capital is a registered investment adviser to certain affiliated funds or investment advisory clients (the "Funds") that directly hold the shares of Common Stock to which this statement relates for the benefit of their respective investors, and in such capacity Lomas Capital has voting and dispositive power over such shares. Mr. Lascano is the Chief Investment Officer of Lomas Capital. The Joint Filing Agreement between the Reporting Persons is attached hereto as Exhibit 1.

**Item 2(b). Address of Principal Business Office or, if none, Residence**

For each Reporting Person: 650 Madison Avenue, 15th Floor, New York, NY 10022

**Item 2(c). Citizenship**

Lomas Capital is a Delaware limited liability company. Mr. Lascano is a citizen of the United States.

**Item 2(d). Title of Class of Securities**

Class A Common Stock, par value \$0.001 per share ("Common Stock")

**Item 2(e). CUSIP Number**

501270102

**Item 3. If this statement is filed pursuant to §§ 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:**

- (a)  Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
- (b)  Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 73c).
- (c)  Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d)  Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e)  **An investment adviser in accordance with §13d-1(b)(1)(ii)(E).**
- (f)  An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F).
- (g)  A parent holding company or control person in accordance with §240.13d-1(b)(1)(ii)(G).
- (h)  A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i)  A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3).
- (j)  A non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J).
- (k)  Group, in accordance with §240.13d-1(b)(1)(ii)(K).

If filing as a non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J), please specify the type of institution: \_\_\_\_\_.

**Item 4. Ownership**

The information requested in this item is incorporated herein by reference to the cover pages to this Schedule 13G.

**Item 5. Ownership of Five Percent or Less of a Class**

Not Applicable.



Item 6. **Ownership of More than Five Percent on Behalf of Another Person**

Each of the Funds has the right to receive or the power to direct the receipt of dividends from, or proceeds from the sale of, the shares of Common Stock that it directly owns.

Item 7. **Identification and Classification of the Subsidiary which Acquired the Security Being Reported on by the Parent Holding Company**

Not Applicable.

Item 8. **Identification and Classification of Members of the Group**

Not Applicable.

Item 9. **Notice of Dissolution of Group**

Not Applicable.

Item 10. **Certification**

By signing below the undersigned certify that, to the best of the knowledge and belief of the undersigned, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the Issuer and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect, other than activities solely in connection with a nomination under §240.14a-11.

**SIGNATURES**

After reasonable inquiry and to the best of the knowledge and belief of the undersigned, the undersigned certify that the information set forth in this Statement is true, complete and correct.

Dated: February 14, 2020

**LOMAS CAPITAL MANAGEMENT LLC**

By: Lomas Capital Advisors, LP, its sole member

By: /s/ Daniel Lascano  
Name: Daniel Lascano  
Title: Authorized Signatory

**DANIEL LASCANO**

By: /s/ Daniel Lascano  
Daniel Lascano

**JOINT FILING AGREEMENT**

The undersigned hereby agree that the statement on Schedule 13G to which this Agreement is annexed as Exhibit 1, and any amendments thereto, is and will be filed on behalf of each of them in accordance with the provisions of Rule 13d-1(k) under the Securities Exchange Act of 1934, as amended.

Dated: February 14, 2020

**LOMAS CAPITAL MANAGEMENT LLC**

By: Lomas Capital Advisors, LP, its sole member

By: /s/ Daniel Lascano  
Name: Daniel Lascano  
Title: Authorized Signatory

**DANIEL LASCANO**

By: /s/ Daniel Lascano  
Daniel Lascano



