



DIVISION OF  
CORPORATION FINANCE

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

May 7, 2025

James Chae  
Chief Executive Officer  
Yoshiharu Global Co.  
596 Apollo St.  
Brea, CA 90821

**Re: Yoshiharu Global Co.  
Registration Statement on Form S-1  
Filed April 30, 2025  
File No. 333-286877**

Dear James Chae:

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 Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Alexandria Kane