

GAINES | LAW

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June 4, 2026

Via Certified Mail

Labor & Workforce Development Agency
By electronic submission

Kura Sushi USA, Inc.
17461 Derian Ave., Suite 200
Irvine, CA 92614

Defendant mailed certified # 9589 0710 5270 3744 5468 00

Agent for Service of Process for Kura Sushi USA, Inc.
C T Corporation System
Amarda Garcia
330 N Brand Blvd., Suite 700
Glendale, CA 91203

Agent mailed certified # 9589 0710 5270 3744 5468 17

Re: ***Labor Code Violations of Kura Sushi USA, Inc. – Compliance Letter of
California Labor Code § 2698, the Private Attorneys General Act of 2004***

Dear LWDA:

This office represents Eun Bin Kim, a current California employee of Kura Sushi USA, Inc. (“Defendant”). I write this letter in compliance with the Private Attorneys General Act of 2004, pursuant to California Labor Code § 2698 *et seq.*

Our client is employed by Defendant in Northern California. Herein we set forth the facts and theories of California Labor Code violations that we allege Defendant engages in with respect to our client and its other misclassified employees (“Aggrieved Employees”).

Our client alleges that Defendant fails to pay all minimum, overtime, and double-time wages due and owing to him and Aggrieved Employees because it misclassified them as exempt, salaried supervisors ineligible for overtime or meal and rest periods, in violation of Labor Code §§ 510, 558, 1194, and 1194.2. In order to be properly classified under the supervisor exemption, the employee must spend *more* than fifty percent (50%) of his work performing supervisory duties. Our client, however, does not meet the exemption because he spends the vast majority of his time performing the non-exempt work that his subordinates perform due to staffing limitations. Thus, when he works in excess of eight (8) hours in a workday and/or over forty (40) hours in a workweek, he is entitled to premium overtime pay of one-and-one-half times the regular rate of pay for all overtime hours worked; and when he works in excess of twelve (12) hours in a workday, he is entitled to premium double-time wages of twice the regular rate of pay. Yet Defendant failed to pay applicable overtime and double-time wages or minimum wages when he exceeds his salary.

Our client alleges that Defendant fails to pay correct premium wages to him and Aggrieved Employees who are denied rest periods, in violation of Labor Code § 226.7 and IWC Wage Order

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No. 5-2001. Our client and Aggrieved Employees are routinely unable to take a 10-minute rest period for every four (4) hours of work or major fraction thereof, but are not paid premium wages of one hour's pay for each missed rest period. Our client and Aggrieved Employees are simply denied rest periods due to their misclassification as exempt (discussed above), and no rest period premiums are paid in lieu thereof. This violates Labor Code § 226.7 and IWC Wage Order No. 5-2001.

Defendant fails to pay correct premium wages to our client and Aggrieved Employees who are denied proper meal periods, in violation of Labor Code §§ 226.7, 512, and 558 and IWC Wage Order 5-2001. Our client and Aggrieved Employees are routinely denied, and not authorized to take, a proper, timely, uninterrupted, 30-minute meal period for every shift they worked that exceeds five hours, or a proper, timely, uninterrupted, 30-minute meal period for every shift they worked that exceeds ten hours, but are not paid premium wages of one hour's pay for each missed first or second meal period. Our client and Aggrieved Employees are simply denied their entitled meal periods due to their misclassification (discussed above) and are never paid premium wages in lieu thereof. Defendant also fails to retain accurate records in accordance with Labor Code §§ 1174 and 1174.5, including for employees' start and end times for meal periods. This violates Labor Code §§ 226.7, 510, 512, 558, 1174, 1174.5, and 1194 and IWC Wage Order 5-2001.

Our client further alleges that Defendant fails to provide him and Aggrieved Employees with wage statements that fully and accurately itemized the requirements set forth in Labor Code § 226(a). Our client and Aggrieved Employees are not paid all wages due, as stated above. As such, the wage statements provided by Defendant fails to accurately state all gross wages earned, in violation of Labor Code §§ 226(a)(1) and 226.3, total hours worked, in violation of Labor Code §§ 226(a)(2) and 226.3, net wages earned, in violation of Labor Code §§ 226(a)(5) and 226.3, and all applicable hourly rates in effect during the pay period and the corresponding numbers of hours worked at each rate, in violation of Labor Code §§ 226(a)(9) and 226.3.

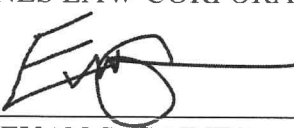
The \$75 PAGA filing fee has been mailed to the LWDA concurrently with the transmission of this letter.

We invite Defendant or its attorneys to contact our office to discuss this matter, including whether an early resolution of the claims can be reached.

Our office awaits your response.

Best regards,

GAINES LAW CORPORATION

By: 

EVAN S. GAINES