

EF Hutton
Division of Benchmark Investments, LLC
590 Madison Ave, 39th Floor
New York, NY 10022

September 6, 2022

VIA EDGAR

U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Attn: Amy Geddes, Linda Cvrkel,
Donald Field, Erin Jaskot
Division of Corporation Finance

Re: Yoshiharu Global Co.
Registration Statement on Form S-1
Filed January 25, 2022, as amended
File No. 333-262330

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), the undersigned, for themselves and the other underwriters, hereby join in the request of Yoshiharu Global Co. that the effective date of the above-referenced registration statement be accelerated so as to permit it to become effective at 4:00 p.m. Eastern time on Thursday, September 8, 2022, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Securities Act, please be advised that we, acting as representative of the several underwriters, distributed as many copies of the Preliminary Prospectus, dated September 2, 2022, as appears to be reasonable to secure adequate distribution of the Preliminary Prospectus.

Each of the undersigned advises that it has complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature page follows]

Very truly yours,

EF HUTTON, DIVISION OF BENCHMARK INVESTMENTS, LLC

By: /s/ Sam Fleischman

Name: Sam Fleischman

Title: Supervisory Principal

As representative of the underwriters
