
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

FORM S-1

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

YOSHIHARU GLOBAL CO.

(Exact name of Registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

5812

(Primary Standard Industrial
Classification Code Number)

87-3941448

(I.R.S. Employer
Identification Number)

**6940 Beach Blvd., Suite D-705
Buena Park, CA 90621
(714) 694-2403**

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

**James Chae
Chief Executive Officer
6940 Beach Blvd., Suite D-705
Buena Park, CA 90621
(714) 694-2403**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**Matthew Ogurick, Esq.
K&L Gates LLP
599 Lexington Avenue
New York, New York 10022
Tel: (212) 536-4085**

**Nimish Patel
Blake Baron
Mitchell Silberberg & Knupp LLP
2049 Century Park East, 18th Floor
Los Angeles, CA 90067
(310) 312-3102**

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this registration statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. (333-262330)

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided to Section 7(a)(2)(B) of the Securities Act.

THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE UPON FILING WITH THE SECURITIES AND EXCHANGE COMMISSION IN ACCORDANCE WITH RULE 462(B) UNDER THE SECURITIES ACT OF 1933, AS AMENDED.

Explanatory Note

This Registration Statement on Form S-1 is being filed with respect to the registration of 563,500 additional shares of Common Stock of Yoshiharu Global Co. (the "Registrant"), 28,175 additional representative warrants and 28,175 additional shares of Common Stock underlying representative warrants. This Registration Statement relates

to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-262330) (the "Prior Registration Statement"), initially filed by the Registrant on January 25, 2022, as amended, and declared effective by the Securities and Exchange Commission (the "Commission") on September 8, 2022. The required opinion of counsel and related consent and accountant's consent are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

PART II
INFORMATION NOT REQUIRED IN PROSPECTUS
EXHIBIT INDEX

Exhibit No.	Description
5.1	Opinion of K&L Gates LLP.*
23.1	Consent of Auditor.*
23.2	Consent of K&L Gates LLP (included on Exhibit 5.1).*
24.1	Power of Attorney (included on the signature page to the Registration Statement on Form S-1 (File No. 333-262330) initially filed with the Commission on January 25, 2022 and incorporated by reference herein)**
107	Fee calculation table*

* Filed herewith.
** Previously filed.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Brea, State of California, on the 8th day of September 2022.

YOSHIHARU GLOBAL CO.

By: /s/ James Chae
Name: James Chae
Title: *Chairman of the Board of Directors, President and Chief Executive Officer and Principal Executive Officer*

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ James Chae</u> James Chae	Chairman of the Board of Directors, President, Chief Executive Officer and Principal Executive Officer	September 8, 2022
<u>/s/ *</u> Soojae Ryan Cho	Chief Financial Officer, Treasurer and Secretary, Principal Financial and Accounting Officer	September 8, 2022
<u>/s/ *</u> Jay Kim	Director	September 8, 2022
<u>/s/ *</u> Helen Lee	Director	September 8, 2022
<u>/s/ *</u> Yusil Yeo	Director	September 8, 2022

*By: /s/ James Chae
Name: James Chae
Title: Attorney-in-fact

K&L Gates LLP
 599 Lexington Avenue
 New York, New York 10022

September 8, 2022

Yoshiharu Global Co.
 6940 Beach Blvd., Suite D-705
 Buena Park, CA 90621

Ladies and Gentlemen:

We have acted as your counsel in connection with the preparation and filing by the Company with the Securities and Exchange Commission (the "Commission") pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the "Securities Act"), of a registration statement on Form S-1 (the "Rule 462(b) Registration Statement") relating to the registration under the Securities Act of the Yoshiharu Global Co. offer and sale by the Company of for the registration of (1) 563,500 shares (the "Public Shares") of common stock, par value \$0.0001 per share (the "Common Stock") of Yoshiharu Global, Inc., a Delaware corporation (the "Company"), (2) a warrant to be issued to EF Hutton, a division of Benchmark Investments LLC, as representative of the underwriters (the "Representative"), to purchase up to 28,175 shares of Common Stock (the "Representative Shares"), an amount equivalent to five percent (5%) of the shares of Common Stock which may be issued and sold in the public offering, and which is exercisable for a price per share equal to 125% of the public offering price (the "Representative Warrant"), (3) the Representative Shares (together with the Public Shares and the Representative Warrant, the "Securities"). The Rule 462(b) Registration Statement relates to the Company's Registration Statement on Form S-1, as amended (File No. 333-262330) (the "Registration Statement"), initially filed by the Company on January 25, 2022 and declared effective by the Commission on September 8, 2022.

This opinion letter is rendered in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or related prospectus, any prospectus filed pursuant to Rule 424(b) or the Rule 462(b) Registration Statement with respect thereto, other than as expressly stated herein with respect to the issue of the Securities.

You have requested our opinion as to the matters set forth below in connection with the 462(b) Registration Statement. For purposes of rendering that opinion, we have examined the following:

1. the 462(b) Registration Statement and the Registration Statement;
2. the Company's Certificate of Incorporation, as in effect as of the date hereof;
3. the Bylaws, as amended and restated of as of the date hereof;
4. the corporate action of the Company that provides for the issuance of the Public Shares, the Representative Warrant and the Representative Shares (the "Authorizing Resolutions");
5. the Underwriting Agreement between the Company and the Representative of the underwriters named therein, as amended (the "Underwriting Agreement"); and
6. the Representative Warrant.

We have made such other investigation as we have deemed appropriate. We have examined and relied upon certificates of public officials and, as to certain matters of fact that are material to our opinion, we have also relied on a fact certificate of an officer of the Company. In rendering our opinion, we also have made the assumptions that are customary in opinion letters of this kind, including without limitation, that we have assumed: (i) that each document submitted to or reviewed by us is accurate and complete; (ii) that each such document that is an original is authentic and each such document that is a copy conforms to an authentic original; (iii) that all signatures on each such document are genuine; (iv) that any entity that is a party to any of the documents reviewed by us has been duly organized, incorporated or formed, and is validly existing and, if applicable, in good standing under the laws of its respective jurisdiction of organization, incorporation or formation; (v) that each party to each document reviewed by us has the full power, authority, and legal right to execute, deliver and perform each such document; (vi) the due authorization, execution and delivery by each party thereto of each document reviewed by us; (vii) that any amendment or restatement of any document reviewed by us has been accomplished in accordance with, and was permitted by, the relevant provisions of applicable law and the relevant provisions of such document (and/or any other applicable document) prior to its amendment or restatement from time to time; (viii) that each of the documents submitted to or reviewed by us constitutes the legal, valid, and binding obligation of each party thereto, enforceable against each such party in accordance with its terms; and (ix) that there are no documents or agreements by or among any of the parties to the transaction described in the Registration Statement, other than those referenced in this opinion letter, that could affect any of the opinions expressed herein and no undisclosed modifications, waivers or amendments (whether written or oral) to any of the documents reviewed by us in connection with this opinion letter. In addition, we have assumed that (a) the Company will have sufficient authorized and unissued shares of Common Stock to provide for the issuance of the Representative Shares at the time of issuance, (b) the issuance of the Representative Shares and the Public Shares will be duly noted in the Company's stock ledger upon issuance, (c) the Company will receive consideration for the Representative Shares and the Public Shares in the amount required by the Authorizing Resolutions, the Representative Warrant, the Underwriting Agreement and the Registration Statement, as applicable, in an amount at least equal per Public Share or Representative Share, as the case may be, to the par value of such share and (d) the Representative Shares and the Public Shares will be issued in accordance with the Authorizing Resolutions, the Underwriting Agreement and the Registration Statement, as applicable.

We have not verified any of those assumptions.

Our opinions set forth below are based on the facts in existence as of the date of this opinion letter and limited to (i) the Delaware General Corporation Law, and (ii) solely in connection with the opinion given in numbered paragraph 2, the law of the State of New York. We are not opining on, and we assume no responsibility for, the applicability to or effect on any of the matters covered herein of (i) any other laws; (ii) the laws of any other jurisdiction; or (iii) the law of any county, municipality or other political subdivision or local governmental agency or authority.

Based upon and subject to the foregoing, it is our opinion that:

1. The Public Shares are duly authorized for issuance by the Company, and when the 462(b) Registration Statement becomes effective under the 1933 Act and the Public Shares are issued and paid for in accordance with the Underwriting Agreement and as contemplated in the Registration Statement, the Public Shares will be validly issued, fully paid, and nonassessable.

2. When the 462(b) Registration Statement becomes effective under the 1933 Act and when the Representative Warrant is issued, delivered and paid for in accordance with the terms of the Representative Warrant and, as contemplated by the Registration Statement, then such Representative Warrant will be a legally binding obligation of the Company enforceable in accordance with their terms.

3. The Representative Shares underlying the Representative Warrant are duly authorized for issuance by the Company, and when the 462(b) Registration Statement becomes effective under the 1933 Act and the Representative Warrant is issued and paid for in accordance with the Representative Warrant and as contemplated in the Registration Statement, the Representative Shares underlying such Representative Warrant will be validly issued, fully paid, and nonassessable.

Our opinions are subject to and limited by (i) the effect of bankruptcy, insolvency, fraudulent conveyance, reorganization, receivership, moratorium or other similar laws relating to or affecting the rights and remedies of creditors or secured parties generally, (ii) the application of general principles of equity (regardless of whether considered

in a proceeding in equity or at law), including, without limitation, the possible unavailability of specific performance, injunctive relief or another equitable remedy, (iii) concepts of materiality, reasonableness, good faith and fair dealing, and (iv) the public policy against indemnifications for an indemnified party's gross negligence or for violations of securities law.

Our opinions in numbered paragraph 2 above are given in reliance on Section 5-1401 of the New York General Obligations Law ("GOL 5-1401"). GOL 5-1401 provides, in pertinent part, that "the parties to any contract . . . may agree that the law of this state shall govern their rights and duties in whole or in part, whether or not such contract, agreement or undertaking bears a reasonable relation to this state." Although the New York Court of Appeals has recently upheld the application of that statute in *IRB-Brasil Resseguros, S.A. v. Inepur Invs., S. A.*, 82 N.E.2d 609 (N.Y. 2012), we note that legal commentators have questioned the validity thereof under the Constitution of the United States, and we express no opinion as to the constitutionality of such law. We draw your attention to the fact that at least one federal court has, notwithstanding the terms of GOL 5-1401, in dictum noted possible constitutional limitations upon GOL 5-1401, in both domestic and international transactions. See e.g., *Lehman Brothers Commercial Corp. v. Minmetals Non-Ferrous Metals Trading Co.*, No. 94 Civ. 8301, 2000 WL 1702039 (S.D.N.Y. Nov. 13, 2000).

Our opinion is based on facts and laws as in effect on the date hereof and as of the effective date of the 462(b) Registration Statement, and we assume no obligation to revise or supplement this opinion after the effective date of the 462(b) Registration Statement should the law be changed by legislative action, judicial decision or otherwise. Where our opinions expressed herein refer to events to occur at a future date, we have assumed that there will have been no changes in the relevant law or facts between the date hereof and such future date. Our opinions expressed herein are limited to the matters expressly stated herein and no opinion is implied or may be inferred beyond the matters expressly stated. Not in limitation of the foregoing, we are not rendering any opinion as to the compliance with any other federal or state law, rule or regulation relating to securities, or to the sale or issuance thereof.

We hereby consent to the filing of this opinion letter with the Commission as Exhibit 5.1 to the 462(b) Registration Statement and to the reference to this firm under the heading "Legal Matters" in the prospectus forming a part thereof. In giving this consent, we do not thereby admit that we are experts with respect to any part of the 462(b) Registration Statement or prospectus within the meaning of the term "expert" as used in Section 11 of the 1933 Act or the rules and regulations promulgated thereunder by the Commission, nor do we admit that we are within the category of persons whose consent is required under Section 7 of the 1933 Act or the rules and regulations of the Commission promulgated thereunder.

Sincerely,

/s/ K&L Gates LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement of Yoshiharu Global Co. on Form S-1 to be filed on or about September 8, 2022 of our report dated May 27, 2022, relating to the financial statements of Yoshiharu Global Co. as of December 31, 2021 and 2020 and to all references to our firm included in this Registration Statement. We also consent to the reference to our firm under the heading "Experts" in such Registration Statement.

B F Beym CPA PC

Certified Public Accountants
Lakewood, CO
September 8, 2022

Calculation of Filing Fee Tables
Form S-1
 (Form Type)
YOSHIHARU GLOBAL CO.
 (Exact Name of Registrant as Specified in its Charter)

	<u>Security Type</u>	<u>Security Class Title</u>	<u>Fee Calculation or Carry Forward Rule</u>	<u>Amount Registered</u>	<u>Proposed Maximum Offering Price Per Share⁽¹⁾</u>	<u>Maximum Aggregate Offering Price⁽¹⁾</u>	<u>Fee Rate</u>	<u>Amount of Registration Fee</u>
Fees Previously Paid	Equity	Common stock, par value \$0.0001 per share	Rule 457(a) and/or (o)	563,500	\$ 5.00	\$ 2,817,500	\$ 0.0000927	\$ 261.18
N/A	Other	Representative's warrants ⁽²⁾	Rule 457(g)		-	-	-	-
Fees Previously Paid	Equity	Common stock underlying the Representative's warrants ⁽³⁾⁽⁴⁾		28,175	\$ 6.25	\$ 176,093.75	\$ 0.0000927	\$ 16.32
Total Offering Amounts						\$		
Total Fees Previously Paid								\$ 277.5
Total Fee Offsets								-
Net Fee Due								-

- (1) There is no current market for the securities or price at which the shares are being offered. Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(o) under the Securities Act of 1933, as amended.
- (2) Included in the price of the common stock. No separate registration fee required pursuant to Rule 457(g) under the Securities Act of 1933, as amended.
- (3) We have agreed to issue to the representative of the several underwriters warrants to purchase the number of shares of common stock in the aggregate equal to five percent (5%) of the shares of common stock to be issued and sold in this offering. The warrants are exercisable for a price per share equal to 125% of the public offering price. The warrants are exercisable at any time and from time to time, in whole or in part, during the four-and-a-half-year period commencing six (6) months from the date of commencement of sales of the offering. This registration statement also covers such shares of Common stock issuable upon the exercise of the representative's warrants. As estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(g) under the Securities Act, the proposed maximum aggregate offering price of the representative's warrants is equal to 125% of \$140,875 (5% of \$2,817,500 based on an offering price of \$5.00, and assuming full exercise of the over-allotment option). "Underwriting" contains additional information regarding underwriter compensation.
- (4) Pursuant to Rule 416 under the Securities Act of 1933, as amended, there is also being registered hereby such indeterminate number of additional shares as may be issued or issuable because of stock splits, stock dividends and similar transactions.

Table 2: Fee Offset Claims and Sources

	<u>Registrant or Filer Name</u>	<u>Form or Filing Type</u>	<u>File Number</u>	<u>Initial Filing Date</u>	<u>Filing Date</u>	<u>Fee Offset Claimed</u>	<u>Security Type Associated with Fee Offset Claimed</u>	<u>Security Title Associated with Fee Offset Claimed</u>	<u>Unsold Securities Associated with Fee Offset Claimed</u>	<u>Unsold Aggregate Offering Amount Associated with Fee Offset Claimed</u>	<u>Fee Paid with Fee Offset Source</u>
Rules 457(b) and 0-11(a)(2)											
Fee Offset Claims	-	-	-	-	-	-	-	-	-	-	-
Fee Offset Sources	-	-	-	-	-	-	-	-	-	-	-
Rule 457(p)											
Fee Offset Claims	-	-	-	-	-	-	-	-	-	-	-
Fee Offset Sources	-	-	-	-	-	-	-	-	-	-	-

Table 3: Combined Prospectuses

<u>Security Type</u>	<u>Security Class Title</u>	<u>Amount of Securities Previously Registered</u>	<u>Maximum Aggregate Offering Price of Securities Previously Registered</u>	<u>Form Type</u>	<u>File Number</u>	<u>Initial Effective Date</u>
-	-	-	-	-	-	-