Sakura Kitchen LLC -- E-2 Visa Business Plan

Kenji Tanaka -- E-2 Treaty Investor Visa Business Plan

1. Executive Summary

Sakura Kitchen LLC is a Restaurant or food service based in Austin, Texas. Kenji Tanaka, a national of Japan, is investing $350,000 to establish and operate this enterprise under the E-2 Treaty Investor visa classification (INA 101(a)(15)(E)(ii)).

The total cost of the enterprise is $380,000, of which $350,000 (92.1%) is invested by the applicant. The investment is substantial, irrevocably committed, and from lawful sources as documented in Section 3.

Year 1 projected revenue is $720,000 with net income of $57,000. By Year 5, revenue is projected to reach $1,259,284. The business plans to create 11 U.S. jobs within the first five years, demonstrating that the enterprise is not marginal and has the capacity to generate more than enough income to provide a minimal living for the investor and family (9 FAM 402.9-6(E)).

2. Company Description and Ownership

Business name
Sakura Kitchen LLC

Entity type
Limited Liability Company (LLC)

State of formation
Texas

Location
Austin, Texas

NAICS code
722511

Business type
Restaurant or food service

Business Description

A fast-casual Japanese restaurant offering ramen, donburi, and bento boxes in downtown Austin, Texas. The restaurant seats 48 and offers takeout and delivery through third-party apps. The menu focuses on authentic Japanese comfort food made with high-quality imported and locally sourced ingredients.

This is a newly formed enterprise.

Ownership Structure

Kenji Tanaka, a national of Japan, is the sole owner and principal investor, holding 100% of the equity.

3. Investment and Source of Funds

Per 9 FAM 402.9-6, the investment must be substantial relative to the total cost of the enterprise (9 FAM 402.9-6(D)), from a lawful source, and irrevocably committed to the enterprise (9 FAM 402.9-6(B)).

Total investment
$350,000

Total enterprise cost
$380,000

Investment as % of enterprise cost
92.1%

Primary source
Combination of sources

Source and Path of Funds

Personal savings accumulated over 15 years of employment in the restaurant industry in Tokyo ($200,000, documented by bank statements from Sumitomo Mitsui Banking Corporation). Sale of a condominium in Shibuya, Tokyo ($120,000, proceeds wired to U.S. business account at Chase Bank in September 2026, documented by real estate closing statement and wire transfer receipt). Personal loan from family member ($30,000, documented by

promissory note and wire transfer).

Funds Committed (At Risk)

Commercial lease signed for 2,400 sq ft space at 1200 South Congress Avenue, Austin, TX ($8,500/month, 5-year lease, first and last month plus security deposit paid: $25,500). Kitchen equipment purchased and installed: commercial-grade ramen cooker, rice cooker, prep stations, refrigeration ($87,000, invoices and receipts available). Renovation and build-out of restaurant space ($95,000, contractor invoice from Austin Commercial Interiors). Initial food inventory and supplies ($12,000). Franchise and business licenses, health permits, liquor license ($8,500). Point-of-sale system and technology setup ($6,000).

The consulate may request bank statements, wire transfer receipts, closing statements, loan agreements, and other documentation to verify the source and path of funds. The applicant should prepare these documents as described in the Appendix Checklist (Section 10).

4. Market Analysis

Target Market

Young professionals, university students, and food-focused residents in central Austin aged 22-45. Austin's population grew 21% from 2010-2020 (U.S. Census) and continues to attract tech workers relocating from California and the Northeast. The South Congress corridor draws heavy foot traffic from both residents and tourists. Secondary market: delivery customers within a 5-mile radius through DoorDash, Uber Eats, and Grubhub.

Market Size

Estimated local annual market size: $2,400,000.

Competitive Landscape

Ramen Tatsu-Ya (3 locations, established 2012, Austin's most recognized ramen restaurant, typical wait times 30-60 minutes). Michi Ramen (2 locations, mid-range pricing, strong delivery presence). Koriente (pan-Asian, different concept but overlapping customer base). Sakura Kitchen differentiates with broader Japanese menu beyond ramen, faster service format, and competitive pricing.

Competitive Advantage

Authentic Japanese recipes developed by the investor during 15 years as a head chef at Ichiran and Ippudo in Tokyo. Broader menu (ramen, donburi, bento, Japanese curry) compared to ramen-only competitors. Fast-casual format with lower price points ($12-18 average ticket vs. $18-25 at Ramen Tatsu-Ya). Location on South Congress with high foot traffic and limited direct Japanese restaurant competition south of the river.

Marketing and Sales Strategy

Pre-opening: Instagram and TikTok content showcasing the build-out and menu development (organic). Opening week: soft launch for local food bloggers and media. Ongoing: Google Business Profile optimization, Yelp presence, partnerships with delivery apps (featured restaurant promotions), monthly specials highlighting seasonal Japanese ingredients, 10% discount for UT Austin students.

5. Operations Plan

Location type
Leased commercial space

Address
1200 South Congress Avenue, Austin, TX 78704

Square footage
2400

Hours
Tuesday through Sunday, 11:00 AM to 9:30 PM. Closed Monday.

Equipment and Assets

Commercial ramen cooker (Yamato NBS-6, installed). Commercial rice cooker (Zojirushi, installed). Two-door commercial refrigerator and freezer (True Manufacturing, installed). 6-burner gas range with griddle. Prep tables, sinks, and dishwasher. POS system (Toast). Delivery tablet integrations (DoorDash, Uber Eats, Grubhub).

6. Management and Organizational Structure

Investor and Principal Manager

Name

Kenji Tanaka

Role

Owner and Head Chef. Responsible for menu development, kitchen operations, food quality, supplier relationships, staff training, and overall business management.

Nationality

Japan

15 years in the Japanese restaurant industry. Head chef at Ichiran Ramen (Shibuya, Tokyo) for 6 years, where I managed a team of 12 kitchen staff and served 400+ customers daily. Prior to that, line cook and sous chef at Ippudo (Roppongi) for 5 years. Culinary diploma from Tsuji Culinary Institute, Osaka (2011). ServSafe Food Manager Certification (2026). Conversational English; business-level Japanese.

Per INA 101(a)(15)(E)(ii), the investor will develop and direct the enterprise. The investor's managerial control is not nominal, and the investor will be involved in the day-to-day operations as described above.

Additional Management

Front-of-house manager (to be hired, Year 1): experienced restaurant manager to handle scheduling, customer service, and daily operations during hours when the investor is in the kitchen.

7. Job Creation and Hiring Plan

The enterprise plans to create 11 U.S. jobs over the first five years. The hiring timeline below shows each position, annual wage, and the year the hire is planned.

Job Title	Count	Annual Wage	Year	Full-Time
Line Cook	2	38,000	Year 1	Yes
Prep Cook	1	32,000	Year 1	Yes
Front of House Manager	1	48,000	Year 1	Yes
Server	2	28,000	Year 1	Yes
Dishwasher	1	26,000	Year 1	Yes
Part-time Server	2	16,000	Year 2	No
Line Cook (3rd)	1	40,000	Year 2	Yes
Delivery Coordinator	1	34,000	Year 3	Yes

All positions are open to U.S. workers regardless of national origin. The enterprise will comply with all applicable labor laws, including minimum wage and overtime requirements.

Job creation for U.S. workers is a significant factor in E-2 adjudication. The number and type of jobs demonstrate the enterprise is not marginal (9 FAM 402.9-6(E)).

8. Five-Year Financial Projections

Projected Profit and Loss

	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue	$720,000	$828,000	$952,200	$1,095,030	$1,259,284
COGS	$230,000	$264,500	$304,175	$349,801	$402,271
Gross Profit	$490,000	$563,500	$648,025	$745,229	$857,013
Operating Expenses	$195,000	$209,625	$225,347	$242,248	$260,416
Payroll	$238,000	$317,140	$360,654	$371,474	$382,618
Net Income	$57,000	$36,735	$62,024	$131,507	$213,979

Projected Cash Flow

	Year 1	Year 2	Year 3	Year 4	Year 5
Net Income	$57,000	$36,735	$62,024	$131,507	$213,979
Cash Flow	$90,429	$70,164	$95,452	$164,936	$247,407

Break-Even Analysis

Based on the Year 1 projections, the enterprise is estimated to recoup the initial investment in approximately 60 months.

One-time startup costs: $234,000 (included in the total investment amount).

9. Marginality Analysis

Per 9 FAM 402.9-6(E), an enterprise is marginal if it does not have the present or future capacity to generate more than enough income to provide a minimal living for the treaty investor and his or her family. The following analysis addresses each element of the marginality standard.

Substantial Investment

The investor is committing $350,000 of the $380,000 total enterprise cost (92.1%). This exceeds the threshold for a substantial investment relative to the nature of the business (9 FAM 402.9-6(D)).

Real and Operating Enterprise

The investment is irrevocably committed as detailed in Section 3. Equipment has been purchased, a lease signed, and operations are under way or imminent. This is not a speculative or paper enterprise.

Not Marginal

The investor's planned annual compensation is $60,000. By Year 5, net income is projected at $213,979, which exceeds this compensation. The enterprise has the capacity to generate more than enough income to provide a minimal living for the investor and family.

The hiring plan (Section 7) calls for 11 U.S. employees. This job creation is itself evidence the enterprise is not marginal: it generates economic activity and employment beyond what a marginal lifestyle business would produce.

10. Appendix: Document Checklist

The consulate typically expects the following documents to accompany the E-2 petition. Check each item before

filing.

- Passport (valid for at least 6 months)
- DS-160 confirmation page
- Passport-style photograph meeting Department of State requirements
- Business plan (this document)
- Articles of organization or incorporation
- Employer Identification Number (EIN) letter from the IRS
- Business bank account statements (last 3-6 months)
- Personal bank statements showing source of funds
- Wire transfer receipts documenting the path of funds
- Commercial lease or property deed
- Equipment purchase receipts and invoices
- Business licenses and permits
- Organizational chart
- Tax returns (personal and business, if available)
- Evidence of investment at risk (signed contracts, canceled checks, loan agreements)
- Financial projections (included in this plan)
- Evidence of job creation (offer letters, payroll records, if available)
- Investor's resume or CV
- Educational credentials and professional certifications

This checklist is a general guide. Consulate requirements vary by post. Consult your immigration attorney for post-specific requirements.

Sources: 9 FAM 402.9, INA 101(a)(15)(E)(ii), 8 CFR 214.2(e), U.S. Department of State Treaty Countries list (travel.state.gov). This document was generated by a self-help drafting tool and does not constitute legal advice.