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September 28, 2021

Stacey Peikin  
Staff Attorney  
Office of Trade & Service  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street NE  
Washington, D.C. 20549-3561

**Re: Portillo's Inc.**  
**Registration Statement on**  
**Form S-1 Filed on September 27, 2021**  
**CIK No. 0001871509**

Dear Ms. Peikin:

On behalf of our client, Portillo's Inc., a Delaware corporation (the "Company"), enclosed are three courtesy copies of the Registration Statement on Form S-1 of the Company (the "Registration Statement") filed on September 27, 2021, including copies marked to show the changes from the version submitted on August 27, 2021.

We look forward to working with you and the Staff in your review of the revised Registration Statement. Please do not hesitate to contact me at (212) 310-8738 with any questions or comments.

Respectfully submitted,

/s/ Mercedez Taitt-Harmon  
Mercedez Taitt-Harmon