

November 12, 2021

Susan Shelton
General Counsel and Secretary
Portillo's Inc.
2001 Spring Road, Suite 400
Oak Brook, IL 60523

Statement on Form S-1
2021

Re: Portillo's Inc.
Draft Registration
Filed November 8,
File No. 377-05664

Dear Ms. Shelton:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rules 460 and
461 regarding requests for
acceleration. We remind you that the company and its management are
responsible for the
accuracy and adequacy of their disclosures, notwithstanding any review,
comments, action or
absence of action by the staff.

Please contact Ryan
Lichtenfels at 202-551-6001 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Alex Lynch