

**PORTILLO'S INC.**  
**2001 Spring Road, Suite 400**  
**Oak Brook, IL 60523**  
October 20, 2021

**VIA EDGAR AND EMAIL**

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street NE  
Washington, D.C. 20549-3561  
Attn: Stacey Peikin

**Re: Portillo's Inc.**  
**Registration Statement on Form S-1**  
**(File No. 333-259810)**

Ladies and Gentlemen:

We refer to the registration statement on Form S-1 (File No. 333-259810) (as amended, the "Registration Statement"), of Portillo's Inc. (the "Company"), relating to the registration of the Company's Class A common stock, par value \$0.01 per share.

In accordance with Rules 460 and 461 under the Securities Act of 1933, as amended (the "Securities Act"), the Company hereby respectfully requests the acceleration of the effectiveness of the Registration Statement so that it may become effective at 4:00 p.m. (Eastern time) on October 20, 2021 or as soon as practicable thereafter.

Please call Merritt S. Johnson at (212) 310-8280, of Weil, Gotshal & Manges LLP, to confirm the effectiveness of the Registration Statement.

Very truly yours,

Portillo's Inc.

By: /s/ Michelle Hook

Name: Michelle Hook

Title: Chief Financial Officer