

Mail Stop 3561

November 18, 2009

Via Fax & U.S. Mail

John R. Hartung  
Chief Financial Officer  
Chipotle Mexican Grill, Inc.  
1401 Wynkoop St., Suite 500  
Denver, CO 80202

**Re: Chipotle Mexican Grill, Inc.  
Form 10-K for the fiscal year ended December 31, 2008  
Filed February 19, 2009  
File No. 001-32731**

Dear Mr. Hartung:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Joseph A. Foti  
Senior Assistant Chief Accountant