

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

June 10, 2021

John Hartung Chief Financial Officer Chipotle Mexican Grill, Inc. 610 Newport Center Drive, Suite 1300 Newport Beach, CA 92660

> Re: Chipotle Mexican Grill, Inc. Form 10-K for the Fiscal Year Ended December 31, 2020 File No. 001-32731

Dear Mr. Hartung:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Trade & Services