



DIVISION OF
CORPORATION FINANCE

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

December 14, 2021

Steven Cirulis
Senior Vice President, Chief Financial Officer, Chief Strategy Officer
Potbelly Corporation
111 N. Canal Street, Suite 850
Chicago, Illinois 60606

Re: Potbelly Corporation
Form 10-K for the Fiscal Year Ended December 27, 2020
File No. 001-36104

Dear Mr. Cirulis:

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