



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2018

Laurance Roberts  
Chief Financial Officer  
El Pollo Loco Holdings, Inc.  
3535 Harbor Boulevard, Suite 100  
Costa Mesa, California 92626

**Re: El Pollo Loco Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 27, 2017**  
**Filed March 9, 2018**  
**File No. 001-36556**

Dear Mr. Roberts:

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 Transportation and Leisure