



DIVISION OF  
CORPORATION FINANCE

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

May 24, 2023

Michelle Hook  
Chief Financial Officer and Treasurer  
Portillo's Inc.  
2001 Spring Road, Suite 400  
Oak Brook, IL 60523

**Re: Portillo's Inc.**  
**Form 10-K for Fiscal Year Ended December 25, 2022**  
**Filed March 2, 2023**  
**File No. 001-40951**

Dear Michelle Hook:

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