

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