



DIVISION OF  
CORPORATION FINANCE

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

October 7, 2024

Adam Rymer  
Chief Financial Officer  
Chipotle Mexican Grill, Inc.  
610 Newport Center Drive, Suite 1100  
Newport Beach, CA 92660

**Re: Chipotle Mexican Grill, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-32731**

Dear Adam Rymer:

We have completed our review of your filings. 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