

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

Office of

Corporation Finance

Transportation and Leisure