

Mail Stop 3561

November 18, 2009

Via Fax & U.S. Mail

John R. Hartung
Chief Financial Officer
Chipotle Mexican Grill, Inc.
1401 Wynkoop St., Suite 500
Denver, CO 80202

**Re: Chipotle Mexican Grill, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed February 19, 2009
File No. 001-32731**

Dear Mr. Hartung:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Joseph A. Foti
Senior Assistant Chief Accountant