

September 16, 2021

Christopher A. Tomasso  
Chief Executive Officer  
First Watch Restaurant Group, Inc.  
8027 Cooper Creek Blvd. #103  
University Park, FL 34201

Restaurant Group, Inc.  
Statement on Form S-1  
2021

Re: First Watch  
Registration  
Filed September 7,  
File No. 333-259360

Dear Mr. Tomasso:

We have reviewed your registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Registration Statement on Form S-1 filed September 7, 2021

Exhibits  
Exhibit 3.1 Form of Amended and Restated Certificate of Incorporation

1. We note that the exclusive forum provision in your Form of Amended and Restated Certificate of Incorporation filed as Exhibit 3.1 is not consistent with the disclosure on pages 60 and 149 of your registration statement. In this regard, your Amended and Restated Certificate of Incorporation provides that the Court of Chancery "or, if the Court of Chancery lacks jurisdiction, a state court located within the State of Delaware or the federal district court for the District of Delaware" shall have jurisdiction, but the registration statement does not say the same. Further, your registration statement states that "[p]ursuant to the Exchange Act, claims arising thereunder must be brought in federal district courts of the United States of America," but such language does not appear in your

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Form of Amended and Restated Certificate of Incorporation. Please revise to ensure consistency.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of

the registration  
statement.

You may contact Stephen Kim at 202-551-3291 or Lyn Shenk at 202-551-3380  
if you  
have questions regarding comments on the financial statements and related  
matters. Please  
contact Jennifer Lopez at 202-551-3792 or Lilyanna Peyser at 202-551-3222  
with any other  
questions.

FirstName LastName Christopher A. Tomasso  
Comapany Name First Watch Restaurant Group, Inc.

Corporation Finance  
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Services  
FirstName LastName

Sincerely,  
Division of  
Office of Trade &