

August 25, 2022

Christopher A. Tomasso
President and Chief Executive Officer
First Watch Restaurant Group, Inc.
8725 Penderly Place, Suite 201
Bradenton, FL 34201

Restaurant Group, Inc.
Statement on Form S-1
23, 2022

Re: First Watch
Draft Registration
Submitted August
CIK No. 0001789940

Dear Mr. Tomasso:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Cara

Wirth at (202) 551-7127 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Alex Lynch