



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 12, 2017

Dave Boennighausen  
Chief Financial Officer and Interim Chief Executive Officer  
Noodles & Company  
520 Zang Street, Suite D  
Broomfield, CO 80021

**Re: Noodles & Company  
Registration Statement on Form S-3  
Filed May 5, 2017  
File No. 333-217760**

Dear Mr. Boennighausen:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Sonia Bednarowski at (202) 551-3666 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief  
Office of Transportation and Leisure

cc: Andrew Fabens  
Gibson, Dunn & Crutcher LLP