

June 7, 2013

VIA EDGAR AND HAND DELIVERY

Ms. Lauren P. Nguyen  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Re: *Noodles & Company*  
*Registration Statement on Form S-1 and subsequent amendment*  
*File No. 333-188783*

Dear Ms. Nguyen:

On behalf of Noodles & Company (the "Company"), this letter supplementally provides to the staff of the Securities and Exchange Commission information regarding the estimated price range to be set forth in the preliminary prospectus circulated to investors. Based on current market conditions, and giving effect to the contemplated reverse stock split noted below, the estimated price range is expected to be a two dollar range with the bottom of the range to be no less than \$13.00 per share and a top of the range to be no more than \$15.00 per share. This range is estimated based on a reverse stock split adjusted basis, anticipating a reverse stock split ratio of 0.58 for 1. The actual price range could vary based on changes to market conditions between the date of this letter and the date the preliminary prospectus is circulated to investors. Not giving effect to the contemplated reverse stock split, the estimated price would range between an expected low of \$7.54 per share and an expected high of \$8.70 per share. The Company confirms it will disclose a price range in the preliminary prospectus circulated to investors.

If you should have any questions or would like further information with respect to this matter, please direct them to me at (212) 351-4034 or to Sean Sullivan at (212) 351-2453.

Very truly yours,

/s/ Andrew L. Fabens

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Andrew L. Fabens

CC: Tonya K. Aldave, Securities and Exchange Commission  
Heather Clark, Securities and Exchange Commission  
Linda Cvrkel, Securities and Exchange Commission  
Paul Strasen, Noodles & Company  
Michael Kim, Kirkland & Ellis LLP  
Joshua Korff, Kirkland & Ellis LLP

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