

October 7, 2021

Carl Lukach
Chief Financial Officer
Noodles & Company
520 Zang Street, Suite D
Broomfield, CO 80021

Fiscal Year Ended December 29, 2020
2021

Re: Noodles & Company
Form 10-K for the
Filed February 26,
File No. 1-35987

Dear Mr. Lukach:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance

Office of Trade & Services