

June 6, 2018

VIA EDGAR AND FACSIMILE

United States Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, DC 20549 Attention: Mr. John Stickel

> Re: Noodles & Company Registration Statement on Form S-3 (File No. 333-225238)

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, registrant Noodles & Company, a Delaware corporation (the "Company"), respectfully requests the acceleration of the effectiveness of the above-referenced Registration Statement (the "Filing"), so as to become effective at 5:00 p.m. (EST) on June 8, 2018, or as soon as possible thereafter.

Please do not hesitate to contact the undersigned at (720) 214-1906 or Andrew Fabens of Gibson, Dunn & Crutcher LLP at (212) 351-4034 with any questions or comments with respect to this letter.

Very truly yours,

Noodles & Company

By: <u>/s/ Melissa Heidman</u>
Melissa Heidman
Vice President & Acting General Counsel

cc: Andrew L. Fabens, Gibson, Dunn & Crutcher LLP