



DIVISION OF  
CORPORATION FINANCE

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

October 7, 2021

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

**Re: Noodles & Company**  
**Form 10-K for the Fiscal Year Ended December 29, 2020**  
**Filed February 26, 2021**  
**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