



DIVISION OF
CORPORATION FINANCE

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

January 28, 2011

Richard M. Brooks, Jr., Chief Executive Officer
Zumiez, Inc.
6300 Merrill Creek Parkway, Suite B
Everett, WA 98203

Re: Zumiez, Inc.
Form 10-K for fiscal year ended January 30, 2010
Filed March 23, 2010
File No. 000-51300
Definitive Proxy Statement on Schedule 14A
Filed April 15, 2010
File No. 000-51300

Dear Mr. Brooks:

We have completed our review of your filings and do not have any additional comments at this time.

Sincerely,

/s/ Pamela Howell
for

John Reynolds
Assistant Director