



DIVISION OF  
CORPORATION FINANCE

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

September 15, 2023

Richard M. Brooks  
Chief Executive Officer  
Zumiez Inc.  
4001 204th Street SW  
Lynnwood, Washington 98036

**Re: Zumiez Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 21, 2023**  
**File No. 000-51300**

Dear Richard M. Brooks:

We have completed our review of your filing. 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  
Disclosure Review Program