



DIVISION OF
CORPORATION FINANCE

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

April 9, 2014

Via E-mail

Jason Morgan
Chief Financial Officer
Zoe's Kitchen, Inc.
5700 Granite Parkway
Granite Park Building #2, Suite 455
Plano, TX 75024

**Re: Zoe's Kitchen, Inc.
Amendment No. 3 to
Registration Statement on Form S-1
Filed April 8, 2014
File No. 333-194457**

Dear Mr. Morgan:

We have reviewed your response to our prior comment letter to you dated April 7, 2014 and have the following additional comments.

Capitalization, page 47

1. Please revise your capitalization table to disclose your outstanding common shares on an actual, pro forma and pro forma as adjusted basis.

Consolidated Balance Sheets, page F-3

2. Please revise your consolidated balance sheet to disclose the number of shares that will be outstanding at December 31, 2013 on a pro forma basis

You may contact Effie Simpson at (202) 551-3346 or Jean Yu at (202) 551-3305 if you have questions regarding comments on the financial statements and related matters. Please contact Ada D. Sarmento at (202) 551-3798 or me at (202) 551-3755 with any other questions.

Sincerely,

/s/ Max A. Webb

Max A. Webb
Assistant Director

Jason Morgan
Zoe's Kitchen, Inc.
April 9, 2014
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cc: Via E-mail
Joshua N. Korff, Esq.