May 14, 2007

Mr. Richard M. Brooks President and Chief Executive Officer Zumiez Inc. 6300 Merrill Creek Parkway, Suite B Everett, Washington 98203

Re: Zumiez Inc.

Form 10-K for Fiscal Year Ended February 3, 2007

Filed March 27, 2007 File No. 0-51300

Dear Mr. Brooks:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson Branch Chief