

September 15, 2023

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

Statement on Schedule 14A

2023

Re: Zumiez Inc.
Definitive Proxy

Filed April 21,

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