

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

DIVISION OF CORPORATION FINANCE

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