



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

June 14, 2017

Mr. Sunil M. Doshi
Chief Financial Officer
Zoe's Kitchen, Inc.
5760 State Highway 121
Suite 250
Plano, Texas 75024

**Re: Zoe's Kitchen, Inc.
Form 10-K for the Year Ended December 26, 2016
Filed February 23, 2017
File No. 001-36411**

Dear Mr. Doshi:

We have completed our review of your filings. 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,

/s/ Melissa Raminpour

Melissa Raminpour
Branch Chief
Office of Transportation and Leisure