



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2010

Ross Tocher, President  
Qwick Media Inc.  
780-333 Seymour Street  
Vancouver, British Columbia  
Canada V6B 5A6

**Re: Form 20-F for Fiscal Year Ended December 31, 2010**  
**Filed April 29, 2010**  
**File No. 0-32981**

Dear Mr. Toucher:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 20-F for Fiscal Year Ended December 31, 2009

Financial Statements

1. Please amend your filing to include three fiscal years of audited statements of operations and statements of cash flows. We note that as a Form 20-F filer, you are not eligible for smaller reporting company status. Refer to Regulation S-X, Rule 8-01. As such, you are required to file audited statements of operations and statements of cash flows for each of the three fiscal years preceding the date of the most recent audited balance sheet being filed. Refer to Form 20-F, Item 8.A.2.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Sandy Eisen at (202) 551-3864 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3311 with any other questions.

Sincerely,

Ethan Horowitz  
Branch Chief