



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2011

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, 2009  
Filed April 29, 2010  
Amended January 7, 2011  
File No. 0-32981**

Dear Mr. Toucher:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Ethan Horowitz  
Branch Chief