



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

December 1, 2008

Mr. Douglas P. Collier  
Chief Financial Officer  
Volcom, Inc.  
1740 Monrovia Avenue  
Costa Mesa CA 92627

**Re: Volcom, Inc.**  
**Form 10-K**  
**Filed February 29, 2008**  
**File No. 000-51382**

Dear Mr. Collier:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director