



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2011

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

**Re: Volcom, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**File No. 0-51382**

Dear Mr. Collier:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director