



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