



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 8, 2008

Mr. Robert B. McKnight, Jr.  
Chairman of the Board, President and Chief Executive Officer  
Quiksilver, Inc.  
15202 Graham Street  
Huntington Beach, CA 92649

**Re: Quiksilver, Inc.**  
**Form 10-K for Fiscal Year Ended October 31, 2007**  
**Filed December 31, 2007**  
**File No. 001-14229**

Dear Mr. McKnight:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Healthcare Services