



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 26, 2010

Via U.S. Mail and Facsimile to (714) 889-3306

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

Re: Quiksilver, Inc.
Form 10-K for the Fiscal Year Ended October 31, 2009
Filed January 12, 2010
File No. 001-14229

Dear Mr. McKnight:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

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