



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

DIVISION OF
CORPORATION FINANCE

October 27, 2010

Cameron R. Nelson
Vice President, Finance and Chief Financial Officer
QLT Inc.
101-887 Great Northern Way
Vancouver, British Columbia
Canada V5T 4T5

Re: QLT Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Definitive Proxy on Schedule 14A
Form 10-Q for the Quarterly Period Ended June 30, 2010
File No. 000-17082

Dear Mr. Nelson:

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

Sincerely,

Joel Parker
Accounting Branch Chief