

Mail Stop 3561

July 5, 2006

By Facsimile and U.S. Mail

Robert B. McKnight, Jr.
Chairman of the Board 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, 2005
Filed January 17, 2006
File No. 1-14229
Form 8-K/A
Filed September 8, 2005
File No. 1-14229**

Dear Mr. McKnight:

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

Sincerely,

Michael Moran
Accounting Branch Chief