

## 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