

## 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