



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 18, 2008

Room 7010

Donald W. Blair  
Chief Financial Officer  
Nike, Inc.  
One Bowerman Drive  
Beaverton, Oregon 97005-6453

**Re: Nike, Inc.**  
**Form 10-K for Fiscal Year Ended May 31, 2007**  
**File No. 001-10635**

Dear Mr. Blair:

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

Sincerely,

Terence O'Brien  
Branch Chief