



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

January 11, 2010

Via U.S. mail and facsimile (503) 671-6444

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, 2009
Definitive Proxy Statement on Schedule 14A filed July 27, 2009
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.

You may contact Chambre Malone, Staff Attorney at (202) 551-3262 or the undersigned at (202) 551-3397 if you have any questions.

Sincerely,

Jay Ingram
Legal Branch Chief