



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 9, 2009

Via U.S. mail and facsimile

Dennis H. Nelson, President and Chief Executive Officer  
The Buckle, Inc.  
2407 West 24<sup>th</sup> Street  
Kearney, Nebraska 68845-4915

**RE: The Buckle, Inc.**  
**Form 10-K for Fiscal Year Ended February 2, 2008**  
**File No. 1-12951**

Dear Mr. Nelson:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services