



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2013

Via E-Mail

Ms. Karen B. Rhoads  
Chief Financial Officer  
The Buckle, Inc.  
2407 West 24th Street  
Kearney, NE 66845-4915

**Re: The Buckle, Inc.  
Form 10-K for the Fiscal Year Ended February 2, 2013  
Filed April 3, 2013  
Form 10-Q for the Fiscal Quarter Ended August 3, 2013  
Filed September 12, 2013  
File No. 1-12951**

Dear Ms. Rhoads:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-Q for the Fiscal Quarter Ended August 3, 2013

Financial Statements, page 3

1. Please provide the information required by ASU 2013-02 "Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income" or tell us why you believe this guidance does not apply to you.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Karen B. Rhoads  
The Buckle, Inc.  
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In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Joanna Lam at (202) 551-3476 or me at (202) 551-3871 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining