



DIVISION OF  
CORPORATION FINANCE

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

December 13, 2013

Via E-Mail

Ms. Karen B. Rhoads  
Chief Financial Officer  
The Buckle, Inc.  
2407 West 24th Street  
Kearney, NE 68845-4915

**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 completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 rules require.

Sincerely,

/s/Tia L. Jenkins

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