



DIVISION OF  
CORPORATION FINANCE

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

MAIL STOP 3561

March 5, 2009

Mr. Steven J. Schneider  
President and Interim Chief Financial Officer  
The Finish Line, Inc.  
3308 North Mitthoeffer Road  
Indianapolis, IN 46235

**Re: The Finish Line, Inc.  
Form 10-K  
Filed May 9, 2008  
File No. 000-20184  
Schedule 14A  
Filed June 17, 2008**

Dear Mr. Schneider:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

Via Fax: 317.899.0237