



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2011

Via E-mail

Edward W. Wilhelm, EVP, CFO  
The Finish Line, Inc.  
3308 N. Mitthoeffer Road  
Indianapolis, Indiana 46235

**Re: The Finish Line, Inc.**  
**Form 10-K for the Fiscal Year Ended February 27, 2010**  
**Filed May 6, 2010**  
**File No. 000-20184**

Dear Mr. Wilhelm:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director