



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2014

Via E-Mail

Glenn S. Lyon  
Chief Executive Officer  
The Finish Line, Inc.  
3308 North Mitthoeffer Road  
Indianapolis, IN 46235

**Re: The Finish Line, Inc.  
Form 10-K for the Fiscal Year Ended March 2, 2013  
Filed April 29, 2013  
Response dated December 27, 2013  
File No. 000-20184**

Dear Mr. Lyon:

We have reviewed your filing and response and have the following comment. In some of our comments, 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 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, please tell us why in your response.

After reviewing any information you provide in response to this comment, we may have additional comments.

General

1. Please file the agreement with Macy's or explain to us why filing is not required. See Item 601(b)(10) of Regulation S-K.

Glenn S. Lyon  
The Finish Line, Inc.  
January 22, 2014  
Page 2

You may contact Ron Alper at (202) 551-3329 or Brigitte Lippmann at (202) 551-3713 if you have questions regarding the comment. Please contact me at (202) 551-3871 with any other questions.

Sincerely,

/s/Tia L. Jenkins

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