



DIVISION OF  
CORPORATION FINANCE

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

September 15, 2010

Mr. Thomas A. George  
Chief Financial Officer  
Deckers Outdoor Corporation  
495-A South Fairview Avenue  
Goleta, California 93117

**RE: Deckers Outdoor Corporation  
Forms 10-K and 10-K/A for the Year Ended December 31, 2009  
Forms 10-Q for the Periods Ended March 31, 2010 and June 30, 2010  
Definitive Proxy Statement on Schedule 14A filed April 23, 2010  
File No. 0-22446**

Dear Mr. George:

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

Sincerely,

John Hartz  
Senior Assistant  
Chief Accountant