



DIVISION OF  
CORPORATION FINANCE

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

February 2, 2017

Via E-mail

Thomas A. George  
Chief Financial Officer  
Deckers Outdoor Corporation  
250 Coromar Drive  
Goleta, California 93117

**Re: Deckers Outdoor Corporation**  
**Form 10-K for Fiscal Year Ended March 31, 2016**  
**Filed May 31, 2016**

Dear Mr. George:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant  
Office of Manufacturing and Construction