BUCKLE INC Form 4 March 14, 2008

FORM 4

OMB APPROVAL

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

OMB Number: 3235-0287

Check this box if no longer subject to Section 16. Form 4 or Expires: January 31, 2005

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Estimated average burden hours per response... 0.5

Section 16. Form 4 or Form 5 obligations may continue. See Instruction

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * NELSON DENNIS H			2. Issuer Name and Ticker or Trading Symbol BUCKLE INC [BKE]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction	(Check all applicable)		
2407 W 24TH STREET			(Month/Day/Year) 03/12/2008	_X_ Director 10% Owner _X_ Officer (give title Other (specify below) PRESIDENT & CEO		
(Street)			4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Che		
KEARNEY, NE 68845			Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person		

(City)	(State)	(Zip) Tab	ole I - Non-	Derivative	Secui	rities Acquii	red, Disposed of,	or Beneficiall	y Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transactic Code (Instr. 8)	4. Securit boor Dispos (Instr. 3, 4)	ed of (5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Common Stock	03/12/2008		M	600	A	\$ 15.84	1,646,238	D	
Common Stock	03/12/2008		S	600	D	\$ 45.8	1,645,638	D	
Common Stock	03/13/2008		M	24,400	A	\$ 15.84	1,670,038	D	
Common Stock	03/13/2008		S	24,400	D	\$ 45.6697	1,645,638	D	
Common Stock							45,000	I	by Wife

Common			Held by
Common	$2,336.72^{(5)}$	Ī	401(k)
Stock	2,330.72 _	•	101(11)
Stock			Plan
Stock			Plan

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1474

(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transactic Code (Instr. 8)	5. Number of 6. Date Exercisable and Expiration Date Securities (Month/Day/Year) Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		7. Title and Amount o Underlying Securities (Instr. 3 and 4)		
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Share
Stock Option (Right to Purchase)	\$ 15.84 (1)	03/12/2008		M	600 (2)	(3)	01/29/2009(4)	Common Stock	600 (2
Stock Option (Right to Purchase)	\$ 15.84 (1)	03/13/2008		M	24,400 (2)	(3)	01/29/2009(4)	Common Stock	24,400 (2)

Reporting Owners

Reporting Owner Name / Address	Relationships						
rg	Director 109		Officer	Other			
NELSON DENNIS H 2407 W 24TH STREET KEARNEY, NE 68845	X		PRESIDENT & CEO				

Signatures

Karen B. Rhoads by Power of Attorney 03/14/2008

**Signature of Reporting Person Date

Reporting Owners 2

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Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Exercise price was originally reported as \$26.75. Exercise price has been adjusted in accordance with the terms of the stock option plan to reflect payment of special cash dividend on 1/2/2007 and 3/2 stock split on 1/12/2007.
- Number of stock options granted was originally incorrectly reported as 105,000. It should have instead been reported as 103,500. Number (2) of stock options outstanding has been adjusted in accordance with the terms of the stock option plan to reflect payment of special cash dividend on 1/2/2007 and 3/2 stock split on 1/12/2007.
- (3) Options became exercisable 100 percent on 12/20/2006.
- (4) Expiration date was originally incorrectly reported as 1/30/2009. It should have instead been reported as 1/29/2009.
- (5) Holdings as of 1/31/2008, as reported by plan administrator.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.