BUCKLE INC Form 4

February 14, 2008

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

3235-0287

Expires:

January 31, 2005

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OMB APPROVAL

response...

if no longer subject to Section 16. Form 4 or Form 5

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obligations may continue.

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

See Instruction

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) 2407 W 24TH STREET		(Middle)	3. Date of Earliest Transaction	(==== an appneause)		
			(Month/Day/Year) 02/12/2008	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(Check		
KEARNEY, NE 68845			Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reportin Person		

		EISOII							
(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. Transaction Code (Instr. 8)	4. Securit our 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	02/12/2008		M	36,400	A	\$ 15.84	1,682,038	D	
Common Stock	02/12/2008		S	36,400	D	\$ 41.0984	1,645,638	D	
Common Stock	02/13/2008		M	40,000	A	\$ 15.84	1,685,638	D	
Common Stock	02/13/2008		S	40,000	D	\$ 41.0049	1,645,638	D	
Common Stock							45,000	I	By Wife

Common Stock

2,320.93 (5) I

Held by 401(k) 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 or Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	Derivative Expiration Date (Securities (Month/Day/Year) Acquired (A) or Disposed of (D) (Instr. 3, 4,		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)	02/12/2008		M	36,400 (2)	(3)	01/29/2009(4)	Common Stock	36,400 (2)
Stock Option (Right to	\$ 15.84 (1)	02/13/2008		M	40,000 (2)	(3)	01/29/2009(4)	Common Stock	40,000

Reporting Owners

Reporting Owner Name / Address	Relationships							
Troporous o water tunio / Trust oss	Director	10% Owner	Officer	Other				
NELSON DENNIS H								
2407 W 24TH STREET	X		PRESIDENT & CEO					
KEARNEY NE 68845								

Signatures

Purchase)

Karen B. Rhoads by Power of Attorney 02/14/2008

**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 10/31/2007, 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.