BUCKLE INC Form 4 October 22, 2007

FORM 4

OMB APPROVAL UNITED STATES SECURITIES AND EXCHANGE COMMISSION

OMB

Check this box if no longer subject to

Washington, D.C. 20549

3235-0287 Number: January 31,

Section 16. Form 4 or

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

2005 Estimated average burden hours per

Expires:

5. Relationship of Reporting Person(s) to

Issuer

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

2. Issuer Name and Ticker or Trading

Symbol

response... 0.5

1(b).

(Print or Type Responses)

NELSON DENNIS H

1. Name and Address of Reporting Person *

			BUCKLE INC [BKE]					(Check all applicable)			
(Mo			(Month/D	3. Date of Earliest Transaction (Month/Day/Year) 10/19/2007					_X_ Director 10% Owner _X_ Officer (give title Other (specify below) PRESIDENT & CEO		
(Street) 4. If Amendment, Date Original Filed(Month/Day/Year) KEARNEY, NE 68845					6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person						
(City)	(State) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned										
1.Title of Security (Instr. 3)	2. Transaction D (Month/Day/Yea	er) Execution	med on Date, if Day/Year)	Code (Instr.	8)	4. Securi on(A) or Di (Instr. 3,	spose	d of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	
Common Stock	10/19/2007			M		600	A	\$ 15.84	1,596,187	D	
Common Stock	10/19/2007			S		600	D	\$ 41.35	1,595,587	D	
Common Stock									45,000	I	by Wife
Common Stock									2,349.13 (5)	I	Held by 401(k) Plan

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

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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. 5. Number Transactionof Code Derivative (Instr. 8) Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Stock Option (Right to Purchase)	\$ 15.84 (1)	10/19/2007		M	600 (2)	(3)	01/29/2009(4)	Common Stock	600 (2)

Reporting Owners

Reporting Owner Name / Address	Relationships						
rg	Director	10% Owner	Officer	Other			
NELSON DENNIS H 2407 W 24TH STREET KEARNEY, NE 68845	X		PRESIDENT & CEO				

Signatures

Karen B. Rhoads by Power of Attorney

10/22/2007

**Signature of Reporting Person

Date

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.

Reporting Owners 2

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- (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 7/31/2007, as reported by plan administrator.

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