

NELSON DENNIS H  
 Form 4  
 October 18, 2007

**FORM 4**

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

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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

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

(Print or Type Responses)

1. Name and Address of Reporting Person \*  
**NELSON DENNIS H**

(Last) (First) (Middle)  
 2407 W 24TH STREET  
 (Street)

KEARNEY, NE 68845

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol  
**BUCKLE INC [BKE]**

3. Date of Earliest Transaction  
 (Month/Day/Year)  
 10/16/2007

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director  10% Owner  
 Officer (give title below)  Other (specify below)

**PRESIDENT & CEO**

6. Individual or Joint/Group Filing(Check Applicable Line)

Form filed by One Reporting Person  
 Form filed by More than One Reporting Person

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially 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. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	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)
			Code	V	Amount or Price		
Common Stock	10/16/2007		M		56,900 A \$ 12.8956	1,652,487	D
Common Stock	10/16/2007		S		56,900 D \$ 41.1452	1,595,587	D
Common Stock	10/17/2007		M		15,000 A \$ 15.84	1,610,587	D
Common Stock	10/17/2007		S		15,000 D \$ 41.5825	1,595,587	D
Common Stock						45,000	I by Wife

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Common Stock	2,349.13 <sup>(8)</sup> I	Held by 401(k) Plan
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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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**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. Transaction Code (Instr. 8)	5. Number of Derivative 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)	\$ 12.8956 <sup>(1)</sup>	10/16/2007		M	56,900 <sup>(2)</sup>	<sup>(3)</sup>	01/30/2008	Common Stock	56,900 <sup>(2)</sup>
Stock Option (Right to Purchase)	\$ 15.84 <sup>(4)</sup>	10/17/2007		M	15,000 <sup>(5)</sup>	<sup>(6)</sup>	01/29/2009 <sup>(7)</sup>	Common Stock	15,000 <sup>(5)</sup>

## Reporting Owners

Reporting Owner Name / Address	Relationships			
	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	10/18/2007
<sup>**</sup> 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 \$33.50. Exercise price has been adjusted in accordance with the terms of the stock option plan to reflect 3/2 stock split on 6/8/1998, 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 reported as 70,000. Number of stock options outstanding has been adjusted in accordance with the terms of the stock option plan to reflect 3/2 stock split on 6/8/1998, payment of special cash dividend on 1/2/2007, and 3/2 stock split on 1/12/2007.
- (2) Exercisable upon certification of goals being met - 1/3 immediately, 1/3 on 1/29/2000, and 1/3 on 2/3/2001.
- (4) 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 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.
- (5) Options became exercisable 100 percent on 12/20/2006.
- (7) Expiration date was originally incorrectly reported as 1/30/2009. It should have instead been reported as 1/29/2009.
- (8) Holdings as of 7/31/2007, 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.