BUCKLE INC Form 4 April 09, 2008

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

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Expires:

January 31, 2005

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may continue.

See Instruction

Check this box

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 * 5. Relationship of Reporting Person(s) to 2. Issuer Name and Ticker or Trading **ROEHR DAVID** Issuer Symbol **BUCKLE INC [BKE]** (Check all applicable) (First) (Middle) (Last) 3. Date of Earliest Transaction (Month/Day/Year) _X__ Director 10% Owner Other (specify Officer (give title 2407 W 24TH STREET 04/08/2008 below) (Street) 4. If Amendment, Date Original 6. Individual or Joint/Group Filing(Check Filed(Month/Day/Year) Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting 5 Person

KEARNEY,	NE 68845
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(State)

(Zip)

(City)

(,)	(=)	Tabl	e I - Non-I	Derivative	Secu	rities Acqui	rea, Disposed of,	or Beneficially	y Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transactio Code (Instr. 8)		sed 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	04/08/2008		M	1,125	A	\$ 16.86	1,125	D	
Common Stock	04/08/2008		M	1,125	A	\$ 20.9867	2,250	D	
Common Stock	04/08/2008		M	1,125	A	\$ 33.87	3,375	D	

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

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Table I. Non Derivative Securities Assured Disposed of an Paneficially Ou

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

D

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)			6. Date Exerc Expiration D (Month/Day/	ate	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)	\$ 16.86 (2)	04/08/2008		M		1,125 (1)	<u>(3)</u>	01/30/2015	Common Stock	1,125 (1)
Stock Option (Right to Purchase)	\$ 20.9867 (4)	04/08/2008		M		1,125 (1)	<u>(5)</u>	01/29/2016	Common Stock	1,125 (1)
Stock Option (Right to Purchase)	\$ 33.87	04/08/2008		M		1,125	<u>(6)</u>	02/04/2017	Common Stock	1,125

Reporting Owners

Reporting Owner Name / Address	Relationships							
reporting owner runner runners	Director	10% Owner	Officer	Other				
ROEHR DAVID 2407 W 24TH STREET KEARNEY, NE 68845	X							

Signatures

Karen B. Rhoads by Power of Attorney 04/09/2008

**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) Number of stock options granted was originally reported as 3,000. 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.

(2)

Reporting Owners 2

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Exercise price was originally reported as \$28.28. 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.

- (3) Exercisable 25% immediately and in 25% increments on 1/30/2006, 1/30/2007, and 1/30/2008.
- (4) Exercise price was originally reported as \$34.47. 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.
- (5) Exercisable 25% immediately and in 25% increments on 1/29/2007, 1/29/2008, and 1/29/2009.
- (6) Exercisable 25% immediately and in 25% increments on 2/4/2008, 2/4/2009, and 2/4/2010.

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.