

NELSON DENNIS H
Form SC 13G/A
February 06, 2008

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

Schedule 13G

Under the Securities Exchange Act of 1934
(Amendment No. 2)

The Buckle, Inc.
(Name of Issuer)

Common Stock
(Title of Class of Securities)

118440 10 6
(CUSIP Number)

Check the appropriate to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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 control number.

(Continued on following page(s))

Page 1 of 4 pages

CUSIP No. 118440 10 6

13G

Page 2 of 4 Pages

1 NAMES OF REPORTING PERSONS:
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY):

DENNIS H. NELSON

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:*

(a)
(b)

3 SEC USE ONLY:

4 CITIZENSHIP OR PLACE OF ORGANIZATION

UNITED STATES

5 SOLE VOTING POWER

NUMBER OF 2,523,689

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY 47,321

EACH 7 SOLE DISPOSITIVE POWER

REPORTING

PERSON 2,523,689

WITH 8 SHARED DISPOSITIVE POWER

47,321

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,571,010

CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN

10 SHARES

(See Instructions) _____

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

8.3%

12 TYPE OF REPORTING PERSON (See Instructions)

IN

SCHEDULE 13G

- Item 1(a) Name of Issuer: The Buckle, Inc.
- Item 1(b) Address of Issuer's Principal Executive Offices:
2407 West 24th Street, Kearney, Nebraska 68845
- Item 2(a) Name of Person Filing: Dennis H. Nelson
- Item 2(b) Address of Principal Business Office, or if none, Residence:
2407 West 24th Street, Kearney, Nebraska 68845
- Item 2(c) Citizenship: United States
- Item 2(d) Title of Class of Securities: Common Stock
- Item 2(e) CUSIP Number: 118440 10 6
- Item 3 Not Applicable
- Item 4 Ownership
- | | | |
|-------|----------------------------------------------------------|-----------|
| (a) | Amount Beneficially Owned: | 2,571,010 |
| (b) | Percent of Class: | 8.3% |
| (c) | Number of shares as to which such person has: | |
| (i) | sole power to vote or to direct the vote: | 2,523,689 |
| (ii) | shared power to vote or to direct the vote: | 47,321 |
| (iii) | sole power to dispose or to direct the disposition of: | 2,523,689 |
| (iv) | shared power to dispose or to direct the disposition of: | 47,321 |
- Item 5 Ownership of Five Percent or Less of a Class: Not Applicable
- Item 6 Ownership of More than Five Percent on Behalf of Another Person: Not Applicable
- Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company: Not Applicable
- Item 8 Identification and Classification of Members of the Group: Not Applicable
- Item 9 Notice of Dissolution of Group: Not Applicable
- Item 10 Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the

issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 6, 2008
Date

/s/ Dennis H. Nelson
Dennis H. Nelson/Chief Executive Officer
