



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

June 11, 2007

Mr. Kevin S. Wampler  
Chief Financial Officer  
The Finish Line, Inc.  
3308 N. Misshoeffer Road  
Indianapolis, Indiana 46235

**Re: The Finish Line, Inc.  
Form 10-K for Fiscal Year Ended February 25, 2006  
Filed May 5, 2006  
Form 10-K for Fiscal Year Ended March 3, 2007  
Filed May 4, 2007  
Form 10-Q for Fiscal Quarter Ended November 25, 2006  
Filed December 20, 2006  
Response Letters Dated March 12, 2007 and April 20, 2007  
File No. 0-20184**

Dear Mr. Wampler:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi  
Branch Chief