



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

March 5, 2009

Mr. Steven J. Schneider
President and Interim Chief Financial Officer
The Finish Line, Inc.
3308 North Mitthoeffer Road
Indianapolis, IN 46235

**Re: The Finish Line, Inc.
Form 10-K
Filed May 9, 2008
File No. 000-20184
Schedule 14A
Filed June 17, 2008**

Dear Mr. Schneider:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

Via Fax: 317.899.0237