



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 8, 2018

Via E-mail

Edward W. Wilhelm  
Chief Financial Officer  
The Finish Line, Inc.  
3308 North Mitthoeffer Road  
Indianapolis, IN 46235

**Re: The Finish Line, Inc.  
Form 10-K for the Fiscal Year Ended February 25, 2017  
Filed April 25, 2017  
File No. 000-20184**

Dear Mr. Wilhelm:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining