



DIVISION OF
CORPORATION FINANCE

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

November 17, 2017

By E-Mail

Douglas K. Schnell, Esq.
Wilson Sonsini Goodrich & Rosati, Professional Corporation
650 Page Mill Road
Palo Alto, CA 94304-1050

**Re: Deckers Outdoor Corporation
Definitive Additional Materials on Schedule 14A
Filed on November 15, 2017
File No. 001-36436**

Dear Mr. Schnell:

We have reviewed your filing and have the following comment.

Materials Distributed to Certain Investors on November 15, 2017

Our Business Transformation Journey, page 9

1. Please provide support for your statement that your initiatives are expected to lead to a 380 basis points improvement in operating profit.

Please direct any questions to me at (202) 551-3619 or Frank Pigott (Staff Attorney) at 202-551-3570.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions