



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2018

Mail Stop 4631

Via E-mail

Thomas A. George  
Chief Financial Officer  
Deckers Outdoor Corporation  
250 Coromar Drive  
Goleta, California 93117

**Re: Deckers Outdoor Corporation  
Form 10-K for Fiscal Year Ended March 31, 2017  
Filed May 30, 2017  
File No. 1-36436**

Dear Mr. George:

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/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction