NELSON DENNIS H Form SC 13G/A February 09, 2007

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

Schedule 13G

Under the Securities Exchange Act of 1934 (Amendment No. 1)

The Buckle, Inc. (Name of Issuer)

<u>Common Stock</u> (Title of Class of Securities)

> 118440 10 6 (CUSIP Number)

Check the appropriate to designate the rule pursuant to which this Schedule is filed:

o Rule 13d-1(b)

x Rule 13d-1(c)

o Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

(Continued on following page(s))

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13**G** CUSIP No. 118440 10 6 Page 2 of 4 Pages 1. NAMES OF REPORTING PERSONS. S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (entities only) **DENNIS H. NELSON** 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) o (b) o 3. SEC USE ONLY 4. CITIZENSHIP OR PLACE OF ORGANIZATION **UNITED STATES** 5. **SOLE VOTING POWER** 1,865,421 NUMBER OF SHARED VOTING POWER **SHARES** 6. **BENEFICIALLY** 31,475 **OWNED BY EACH REPORTING** 7. SOLE DISPOSITIVE POWER PERSON WITH 1,865,421 SHARED DISPOSITIVE POWER 8. 31,475 9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON. 1,896,896 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN 10. SHARES (See Instructions) o 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 9.4% 12. TYPE OF REPORTING PERSON (See Instructions) IN

Note: All share amounts are prior to 3-for-2 stock split payable to shareholders of record as of the close of business on January 3, 2007.

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1,896,896

SCHEDULE 13G

- Item 1(b) Address of Issuer's Principal Executive Offices:
 2407 West 24th Street, Kearney, Nebraska 68845

 Item 2(a) Name of Person Filing: Dennis H. Nelson

 Item 2(b) Address of Principal Business Office, or if none, Residence:
 2407 West 24th Street, Kearney, Nebraska 68845

 Item 2(c) Citizenship: United States

 Item 2(d) Title of Class of Securities: Common Stock

 Item 2(e) CUSIP Number: 118440 10 6

 Item 3 Not Applicable
- Item 4 Ownership

Item 1(a) Name of Issuer: The Buckle, Inc.

(b) Percent of Class:	9.4%
(c) Number of shares as to which such person has:	
(i) sole power to vote or to direct the vote:	1,865,421
(ii) shared power to vote or to direct the vote:	31,475
(iii) sole power to dispose or to direct the disposition of:	1,865,421
(iv) shared power to dispose or to direct the disposition of:	31,475

- Item 5 Ownership of Five Percent or Less of a Class: Not Applicable
- Item 6 Ownership of More than Five Percent on Behalf of Another Person: Not Applicable
- Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company: Not Applicable
- Item 8 Identification and Classification of Members of the Group: Not Applicable
- Item 9 Notice of Dissolution of Group: Not Applicable

(a) Amount Beneficially Owned:

Item 10 Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 9, 2007

/s/ Dennis H. Nelson

Date

Dennis H. Nelson/Chief Executive Officer