



DIVISION OF
CORPORATION FINANCE

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

December 3, 2010

Mike Brooks, Chief Executive Officer
Rocky Brands, Inc.
39 E. Canal Street
Nelsonville, Ohio 45764

Re: Rocky Brands, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed on March 2, 2010
File No.: 001-34382
Schedule 14A
Filed on April 23, 2010
File No.: 001-34382

Dear Mr. Brooks:

We have reviewed your filings and related documents and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: James E. McDonald, CFO
Fax: 740-753-4024