

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