

Mail Stop 3561

July 22, 2005

James McDonald  
Chief Financial Officer  
Rocky Shoes and Boots, Inc.  
39 East Canal Street  
Nelsonville, OH 45764

RE: Rock Shoes and Boots, Inc.  
File No. 0-21026  
Form 10-K for the year ended December 31, 2004  
Form 10-Q for the quarter ended March 31, 2005

Dear Mr. McDonald:

We reviewed your responses to our prior comments on the above referenced filings as set forth in your letter dated July 15, 2005.

Our review resulted in the following accounting comment.

Form 10-K for the Year Ended December 31, 2004

1. We note your response to comment two of our letter dated June 15, 2005. Please provide to us three years of revenue information for each operating segment you have identified. Also, provide three years of profit (loss), and asset information for each operating segment identified. See paragraph 18 of SFAS no. 131.

.....As appropriate, please respond to this comment within 10 business days or tell us when you will provide us with a response. Please provide us with a response letter that keys your response to our comment and provides any requested supplemental information. Please file your response letter on EDGAR as a correspondence file.

If you have any questions regarding this comment, please direct them to Robert Babula, Staff Accountant, at (202) 551-3339 or, in his absence, to the undersigned at (202) 551-3841. Any other questions regarding disclosures issues may be directed to H. Christopher Owings, Assistant Director at (202) 551-3725.

Sincerely,

Michael Moran, Esq.  
Branch Chief

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Mr. James McDonald  
Rocky Shoes and Boots, Inc.  
July 22, 2005  
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