

Mail Stop 3561

September 7, 2005

By U.S. Mail

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

RE: Rocky 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 have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran, Esq.
Branch Chief