

Mail Stop 20549-3561

May 5, 2010

via U.S. mail and facsimile

Mike Brooks, Chairman
39 East Canal Street
Nelsonville, Ohio 45764

**RE: Rocky Brands, Inc.
Form S-3, Amendment 2 filed April 30, 2010
File No.: 333-164844**

Dear Mr. Brooks:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Exhibits

1. In the second from the last paragraph of the opinion you refer to "...the General Corporation Law of the State of Ohio" and to "the applicable laws of the State of Illinois" The legality opinion should clarify that counsel is opining upon Ohio law including the statutory provisions, all applicable provisions of the Ohio Constitution and reported judicial decisions interpreting those laws.

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2. Please remove the assumption that the documents, agreements and instruments are legal, valid and binding obligations of the parties, as that is what counsel is opining regarding the rights.
3. Please remove the assumption that “for purposes of this letter and the opinion given in paragraph 2 below that the law of Illinois is substantially the same as the law of Ohio.”
4. Please file an updated consent of the independent registered accounting firm.

Closing Comments

As appropriate, please amend your filing and respond to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings include all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

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Please contact Susann Reilly at (202) 551-3236 or Pamela Howell at (202) 551-3357 with any questions.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services

cc: Curtis Loveland, Esq.
Via facsimile to (614) 227-2100