



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2023

Jason Brooks  
President and Chief Executive Officer  
Rocky Brands, Inc.  
39 East Canal Street  
Nelsonville, OH 45764

**Re: Rocky Brands, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 28, 2023**  
**File No. 001-34382**

Dear Jason Brooks:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program