

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

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Rocky Brands, Inc.

(Exact name of registrant as specified in its charter)

Ohio

(State or other jurisdiction of incorporation or organization)

31-1364046

(I.R.S. Employer Identification No.)

**39 East Canal Street
Nelsonville, Ohio**

(Address of Principal Executive Offices)

45764

(Zip Code)

**Rocky Brands, Inc.
2024 Omnibus Incentive Plan**

(Full title of the plan)

**Jason S. Brooks
Chairman, President and Chief Executive Officer
Rocky Brands, Inc.
39 East Canal Street
Nelsonville, Ohio 45764**

(Name and address of agent for service)

(740) 753-1951

(Telephone number, including area code, of agent for service)

Copies of Correspondence to:

**Jeremy D. Siegfried, Esq.
Megan E. West, Esq.
Porter, Wright, Morris & Arthur LLP
41 South High Street
Columbus, Ohio 43215**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

Part I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document(s) containing the information concerning the Rocky Brands, Inc. 2024 Omnibus Incentive Plan (the “Plan”) specified in Part I will be sent or given to Plan participants as specified by Rule 428(b)(1). Such documents are not filed as part of this registration statement in accordance with the Note to Part I of Form S-8.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which have previously been filed by Rocky Brands, Inc. (the “Company”) with the Securities and Exchange Commission (the “Commission”) pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated by reference herein and shall be deemed to be a part hereof:

1. The Company’s Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2023, filed on March 15, 2024.
2. The Company’s Quarterly Report on [Form 10-Q](#) for the fiscal quarter ended March 31, 2024, filed on May 9, 2024.
3. The Company’s Current Reports on Form 8-K filed on [June 7, 2024](#), [April 30, 2024](#), and [January 12, 2024](#).
4. The description of our common shares, which is contained in our registration statement on Form 8-A filed with the Commission on December 22, 1992, pursuant to Section 12 of the Securities Exchange Act of 1934, as amended, as updated in any amendment or report filed for the purpose of updating such description.

All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act (other than information furnished pursuant to Item 2.02 or Item 7.01 of any Current Report on Form 8-K, unless expressly stated otherwise therein) after the date of this registration statement and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this registration statement and to be a part hereof from the date of filing of such documents.

Any statement incorporated by reference herein shall be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this registration statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Section 1701.13 of the Ohio General Corporation Law provides that directors and officers of Ohio corporations may, under certain circumstances, be indemnified against expenses (including attorneys' fees) and other liabilities actually and reasonably incurred by them as a result of any suit brought against them in their capacity as a director or officer, if they acted in good faith and in a manner they reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, if they had no reasonable cause to believe their conduct was unlawful. Section 1701.13 provides that directors and officers may also be indemnified against expenses (including attorneys' fees) incurred by them in connection with a derivative suit if they acted in good faith and in a manner they reasonably believed to be in or not opposed to the best interests of the corporation, except that no indemnification may be made without court approval if such person was adjudged liable to the corporation.

Article Ten of our articles of incorporation permits us to indemnify directors and officers against expenses (including attorneys' fees) and other liabilities actually and reasonably incurred by them to the full extent and according to the procedures and requirements set forth in the Ohio General Corporation Law, as the same may be in effect from time to time. Pursuant to Article Ten, we also have the right to (i) indemnify employees, agents and others as permitted by Ohio law, (ii) purchase and maintain insurance or provide similar protection on behalf of the directors, officers or such other persons against liabilities asserted against them or expenses incurred by them arising out of their service to us as contemplated by our articles of incorporation, and (iii) enter into agreements with these directors, officers, incorporators, employees, agents or others indemnifying them against any and all liabilities (or lesser indemnification as may be provided in these agreements) asserted against them or incurred by them arising out of their service to our company as contemplated by our articles of incorporation.

We have also entered into indemnification agreements with each of our directors and executive officers, including the directors who are also our employees, to confirm and expand our obligation to indemnify these persons. These indemnification agreements (i) confirm the indemnity provided to them by our articles of incorporation and give them assurances that this indemnity will continue to be provided despite future changes in our articles of incorporation, and (ii) provide that, in addition, the directors and officers shall be indemnified to the fullest possible extent permitted by law against all expenses (including attorneys' fees), judgments, fines and settlement amounts, paid or incurred by them in any action or proceeding, including any action by or in the right of our company, on account of their service as a director or officer of our company or as a director or officer of any subsidiary of our company or as a director or officer of any other company or enterprise when they are serving in these capacities at our request.

No indemnity will be provided under the indemnification contracts to any director or officer on account of conduct that is adjudged to have been undertaken with deliberate intent to cause injury to us or undertaken with reckless disregard for our best interests. In addition, the indemnification contracts provide that no indemnification will be permitted if a final court adjudication shall determine that such indemnification is not lawful, or in respect of any suit in which judgment is rendered against a director or officer for an accounting of profits made from a purchase or sale of our securities in violation of Section 16(b) of the Securities Exchange Act of 1934 or of any similar statutory law, or on account of any remuneration paid to a director or officer that is adjudicated to have been paid in violation of law. Except as so limited, indemnification of directors and officers will be permitted under the indemnification contracts to the fullest extent permitted by law.

Item 7. Exemption from Registration Claimed.

Not Applicable.

Item 8. Exhibits.

Exhibit Number	Exhibit Description
4.1	<u>Articles Fourth, Fifth, Sixth, Seventh, Eighth, Eleventh, Twelfth, and Thirteenth of the Company's Second Amended and Restated Articles of Incorporation (incorporated by reference to Exhibit 3.1 to the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2006 filed on March 15, 2007).</u>
4.2	<u>Amendment to Second Amended and Restated Articles of Incorporation of the Company (incorporated by reference to Exhibit 3.2 to the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2006).</u>
4.3(P)	Articles I and II of the Company's Amended and Restated Code of Regulations (incorporated by reference to Exhibit 3.2 to the Company's Registration Statement on Form S-1 (file number 33-56118)).
4.4(P)	Form of Stock Certificate for the Company (incorporated by reference to Exhibit 4.1 to the Company's Registration Statement on Form S-1 (file number 33-56118)).
4.5	<u>Rocky Brands, Inc. 2024 Omnibus Incentive Plan (incorporated by reference to Exhibit A to the Company's definitive proxy statement on Schedule 14A, filed on April 29, 2024).</u>
5*	<u>Opinion of Porter Wright Morris & Arthur LLP.</u>
23.1*	<u>Consent of Porter Wright Morris & Arthur LLP (included in Exhibit 5).</u>
23.2*	<u>Consent of Schneider Downs & Co., Inc.</u>
24*	<u>Power of Attorney.</u>
107*	<u>Filing Fee Table.</u>

* Filed herewith.
(P) Paper Filing.

Item 9. Undertakings.

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of a prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time will be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in the registration statement will be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time will be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Nelsonville, State of Ohio, on June 26, 2024.

ROCKY BRANDS, INC.

By: /s/ Jason S. Brooks
Jason S. Brooks, Chairman, President and
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jason S. Brooks</u> Jason S. Brooks	Chairman, Chief Executive Officer and President (Principal Executive Officer)	June 26, 2024
<u>/s/ Thomas D. Robertson</u> Thomas D. Robertson	Chief Operating Officer, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)	June 26, 2024
<u>* Curtis A. Loveland</u> Curtis A. Loveland	Assistant Secretary and Director	June 26, 2024
<u>* Michael L. Finn</u> Michael L. Finn	Director	June 26, 2024
<u>* Robyn R. Hahn</u> Robyn R. Hahn	Director	June 26, 2024
<u>* G. Courtney Haning</u> G. Courtney Haning	Director	June 26, 2024
<u>* William L. Jordan</u> William L. Jordan	Director	June 26, 2024
<u>* Robert B. Moore, Jr.</u> Robert B. Moore, Jr.	Director	June 26, 2024
<u>* Dwight E. Smith</u> Dwight E. Smith	Director	June 26, 2024
<u>* Tracie A. Winbigler</u> Tracie A. Winbigler	Director	June 26, 2024
<u>*By: /s/ Jason S. Brooks</u> Jason S. Brooks, attorney-in-fact for each of the persons indicated		

June 26, 2024

Porter Wright
Morris & Arthur LLP
41 South High Street
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Columbus, OH 43215

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614.227.2000
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Rocky Brands, Inc.
39 East Canal Street
Nelsonville, Ohio 45764

Ladies and Gentlemen:

With respect to the Registration Statement on Form S-8 (the "Registration Statement") being filed with the Securities and Exchange Commission by Rocky Brands, Inc., an Ohio corporation (the "Company"), under the Securities Act of 1933, as amended, relating to the registration of 500,000 common shares of the Company, without par value (the "Shares") to be issued pursuant to the Rocky Brands, Inc. 2024 Omnibus Incentive Plan (the "Plan"), we advise you as follows:

We are counsel for the Company and have participated in the preparation of the Registration Statement. We have reviewed the Company's Second Amended and Restated Articles of Incorporation, as amended, the corporate action taken to date in connection with the Registration Statement and the registration of the Shares, and such other documents and authorities as we deem relevant for the purpose of this opinion.

Based upon the foregoing and in reliance thereon, we are of the opinion that when the Shares shall have been issued and paid for in accordance with the provisions of the Plan, those Shares will be validly issued, fully paid and nonassessable.

We are opining herein only as to the effect of the federal laws of the United States, the law of the State of Ohio, including the statutory provisions, all applicable provisions of the Ohio Constitution and reported judicial decisions interpreting those laws, and we express no opinion with respect to the applicability thereto, or the effect thereon, of the laws of any other jurisdiction.

We consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ Porter Wright Morris & Arthur LLP

PORTER WRIGHT MORRIS & ARTHUR LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Rocky Brands, Inc. and Subsidiaries of our reports dated March 15, 2024, relating to the consolidated financial statements and schedules as of December 31, 2023 and 2022, and for the years ended December 31, 2023, 2022 and 2021, and the effectiveness of internal control over financial reporting as of December 31, 2023, which appear in the Annual Report on Form 10-K.

/s/ Schneider & Co., Inc.

Columbus, Ohio
June 26, 2024

POWER OF ATTORNEY

Each of the undersigned officers and directors of Rocky Brands, Inc., an Ohio corporation (the “Company”), hereby appoints as his or her true and lawful attorney-in-fact, Jason S. Brooks, Thomas D. Robertson and Jeremy D. Siegfried, or any of them individually, in his or her name and on his or her behalf, and in any and all capacities stated below, to sign and to cause to be filed with the Securities and Exchange Commission the Company’s registration statement on Form S-8 (the “Registration Statement”) relating to the registration of up to 500,000 shares of common stock of the Company, without par value, to be issued by the Company pursuant to the Rocky Brands, Inc. 2024 Omnibus Incentive Plan, and any and all amendments, supplements and exhibits thereto, including post-effective amendments or supplements, or any other document with any state securities commission or other regulatory authority with respect to the securities covered by the Registration Statement, hereby granting unto such attorney-in-fact, full power and authority to do and perform in the name and on behalf of the undersigned, in any and all such capacities, every act and thing whatsoever necessary to be done in and about the premises as fully as the undersigned could or might do in person, hereby granting to such attorney-in-fact full power of substitution and revocation, and hereby ratifying all that any such attorney-in-fact or his substitute may do by virtue hereof.

IN WITNESS WHEREOF, we have executed this Power of Attorney, in counterparts if necessary, effective as of June 26, 2024.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jason S. Brooks</u> Jason S. Brooks	Chairman, Chief Executive Officer and President (Principal Executive Officer)	June 26, 2024
<u>/s/ Thomas D. Robertson</u> Thomas D. Robertson	Chief Operating Officer, Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)	June 26, 2024
<u>/s/ Curtis A. Loveland</u> Curtis A. Loveland	Assistant Secretary and Director	June 26, 2024
<u>/s/ Michael L. Finn</u> Michael L. Finn	Director	June 26, 2024
<u>/s/ Robyn R. Hahn</u> Robyn R. Hahn	Director	June 26, 2024
<u>/s/ G. Courtney Haning</u> G. Courtney Haning	Director	June 26, 2024
<u>/w/ William L. Jordan</u> William L. Jordan	Director	June 26, 2024
<u>/s/ Robert B. Moore, Jr.</u> Robert B. Moore, Jr.	Director	June 26, 2024
<u>/s/ Dwight E. Smith</u> Dwight E. Smith	Director	June 26, 2024
<u>/s/ Tracie A. Winbigler</u> Tracie A. Winbigler	Director	June 26, 2024

Calculation of Filing Fee Table

Form S-8
(Form Type)Rocky Brands, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Shares, without par value	Rule 457(c) and Rule 457(h)	500,000(1)	\$36.82(2)	\$18,410,000(2)	0.00014760	\$2,717.32
Total Offering Amounts					\$18,410,000		\$2,717.32
Total Fee Offsets							—
Net Fee Due							\$2,717.32

- (1) Represents 500,000 shares of common stock, without par value (“Common Shares”), of Rocky Brands, Inc. reserved for issuance under the Rocky Brands, Inc. 2024 Omnibus Incentive Plan. Pursuant to Rule 416 under the Securities Act of 1934, as amended, this registration statement shall also cover an indeterminate number of additional Common Shares, as may be issuable pursuant to future stock dividends, stock splits or other similar transactions.
- (2) Estimated in accordance with Rules 457(c) and (h) of the Securities Act of 1933, as amended, solely for the purpose of calculating the registration fee on the basis of \$36.82 per share, which is the average of the high and low prices of Common Shares on June 21, 2024, as reported on NASDAQ.