Form 144 Filer Information

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

Form 144

FORM 144

NOTICE OF PROPOSED SALE OF SECURITIES PURSUANT TO RULE 144 UNDER THE SECURITIES ACT OF 1933

144: Filer Information

Filer CIK	0001290423
Filer CCC	XXXXXXXX
Is this a LIVE or TEST Filing?	● LIVE ◎ TEST
Submission Contact Information	
Name	
Phone	
E-Mail Address	

144: Issuer Information

Name of Issuer	Rocky Brands Inc
SEC File Number	001-34382
Address of Issuer	39 EAST CANAL STREET NELSONVILLE OHIO 45764
Phone	6147531951
Name of Person for Whose Account the Securities are To Be Sold	Michael Finn

See the definition of "person" in paragraph (a) of Rule 144. Information is to be given not only as to the person for whose account the securities are to be sold but also as to all other persons included in that definition. In addition, information shall be given as to sales by all persons whose sales are required by paragraph (e) of Rule 144 to be aggregated with sales for the account of the person filing this notice.

Relationship to Is	ssuer
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Director

144: Securities Information

Title of the Class of Securities To Be Sold	Common Stock
Name and Address of the Broker	UBS Financial Services Inc 1000 Harbor Blvd 3rd Floor Weehawken NJ 07086
Number of Shares or Other Units To Be Sold	4000
Aggregate Market Value	104000
Number of Shares or Other Units Outstanding	7383480
Approximate Date of Sale	12/08/2023
Name the Securities Exchange	NASDAQ

Furnish the following information with respect to the acquisition of the securities to be sold and with respect to the payment of all or

144: Securities To Be Sold		
Title of the Class	Common Stock	
Date you Acquired	01/02/2019	
Nature of Acquisition Transaction	non-qualified stock option	
Name of Person from Whom Acquired	Rocky Brands Inc	
Is this a Gift?	Date Donor Acquired	
Amount of Securities Acquired	4000	
Date of Payment	01/02/2019	
Nature of Payment	Option exercise	

If the securities were purchased and full payment therefor was not made in cash at the time of purchase, explain in the table or in a note thereto the nature of the consideration given. If the consideration consisted of any note or other obligation, or if payment was made in installments describe the arrangement and state when the note or other obligation was discharged in full or the last installment paid.

Furnish the following information as to all securities of the issuer sold during the past 3 months by the person for whose account the securities are to be sold.

144: Securities Sold During The Past 3 Months

1

Nothing to Report

144: Remarks and Signature

Remarks

Date of Notice

12/08/2023

ATTENTION:

The person for whose account the securities to which this notice relates are to be sold hereby represents by signing this notice that he does not know any material adverse information in regard to the current and prospective operations of the Issuer of the securities to be sold which has not been publicly disclosed. If such person has adopted a written trading plan or given trading instructions to satisfy Rule 10b5-1 under the Exchange Act, by signing the form and indicating the date that the plan was adopted or the instruction given, that person makes such representation as of the plan adoption or instruction date.

Signature

/s/ UBS Financial Services Inc, as attorney-in-fact for Michael Finn

ATTENTION: Intentional misstatements or omission of facts constitute Federal Criminal Violations (See 18 U.S.C. 1001)