

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

ROCKY SHOES & BOOTS, 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 45764
(Address of Registrant's principal executive offices)

ROCKY SHOES & BOOTS, INC.
SECOND AMENDED AND RESTATED
1995 STOCK OPTION PLAN
(Full Title of the Plan)

James E. McDonald
Vice President and Chief Financial Officer
Rocky Shoes & Boots, Inc.
39 East Canal Street
Nelsonville, Ohio 45764
(740) 753-1951
(Name, address and telephone number of agent for service)

Copies of Correspondence to:
Curtis A. Loveland, Esq.
Porter, Wright, Morris & Arthur LLP
41 South High Street
Columbus, Ohio 43215

CALCULATION OF REGISTRATION FEE

<TABLE>
<CAPTION>

Title of Securities to be Registered	Amount to be Registered	Offering Price Per Share*	Proposed Maximum Aggregate Offering Price*	Proposed Maximum Amount of Registration Fee*
<S> Common Stock, no par value	<C> 400,000	<C> \$10.23	<C> \$4,092,000	<C> \$332

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*Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h), based upon the average of the high and low prices of Rocky Shoes & Boots, Inc. common stock as reported on the Nasdaq National Market on July 28, 2003.

This Registration Statement shall be deemed to cover an indeterminate number of additional shares of Rocky Shoes & Boots, Inc. common stock, no par value, as may be issuable pursuant to future stock dividends, stock splits or similar transactions.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The documents containing the information concerning the Rocky Shoes & Boots, Inc. Second Amended and Restated 1995 Stock Option Plan, specified in

Part I will be sent or given to 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 the Form S-8 Registration Statement.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

We incorporate by reference into this Registration Statement the contents of the Form S-8 Registration Statements previously filed with the Securities and Exchange Commission by the Registrant on July 3, 1996, (Registration No. 333-4434) and November 16, 1998 (Registration No. 333-67357).

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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 Columbus, State of Ohio, on July 31, 2003.

ROCKY SHOES & BOOTS, INC.

By: /s/ Mike Brooks

Mike Brooks, Chairman, Chief Executive
Officer and President

Pursuant to the requirements of the Securities Exchange Act of 1933, this registration statement has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

<TABLE>
<CAPTION>

SIGNATURE -----	TITLE -----	DATE ----
<S> /s/ Mike Brooks ----- Mike Brooks	<C> Chairman, Chief Executive Officer, President and Director (Principal Executive Officer)	<C> July 31, 2003
*James E. McDonald ----- James E. McDonald	Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	July 31, 2003
*Curtis A. Loveland ----- Curtis A. Loveland	Secretary and Director	July 31, 2003
* Robert D. Rockey ----- Robert D. Rockey	Director	July 31, 2003
* Leonard L. Brown ----- Leonard L. Brown	Director	July 31, 2003
* James L. Stewart ----- James L. Stewart	Director	July 31, 2003

*By /s/ Mike Brooks

Mike Brooks, Attorney-in-fact for each of
the persons indicated

</TABLE>

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Registration No. 333-_____

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

ROCKY SHOES & BOOTS, INC.

EXHIBITS

EXHIBIT INDEX

Exhibit Number -----	Exhibit Description -----
4(a)	Second Amended and Restated Articles of Incorporation of Rocky Shoes & Boots, Inc. (Previously filed as Exhibit 3.1 to the Company's Form 10-K for the year ended December 31, 1997, and incorporated herein by reference).
4(b)	Amended and Restated Code of Regulations of Rocky Shoes & Boots, Inc. (Previously filed as Exhibit 3.2 to the Company's Form S-1 (Registration No. 33-56118), and incorporated herein by reference).
4(c)	Rocky Shoes & Boots, Inc., Second Amended and Restated 1995 Stock Option Plan (Previously filed as Appendix A to Proxy Statement on Form DEF 14A (Registration No. 000-21026) filed with the Commission on April 15, 2002, and incorporated herein by reference).
5	* Opinion of Porter, Wright, Morris & Arthur LLP regarding legality.
23(a)	Consent of Porter, Wright, Morris & Arthur LLP (included in Exhibit 5 filed herewith).
23(b)	* Consent of Deloitte & Touche LLP.
24	* Power of Attorney.

* Filed with this Registration Statement.

PORTER, WRIGHT, MORRIS & ARTHUR LLP
41 South High Street
Columbus, Ohio 43215
Telephone: (614) 227-2000
Fax: (614) 227-2100

July 31, 2003

Rocky Shoes & Boots, Inc.
39 East Canal Street
Nelsonville, Ohio 45764

Re: Registration Statement on Form S-8
Rocky Shoes & Boots, Inc. Second Amended and Restated 1995 Stock
Option Plan (the "Plan")

Ladies and Gentlemen:

We have acted as counsel for Rocky Shoes & Boots, Inc., an Ohio corporation ("Rocky"), in connection with the Registration Statement on Form S-8 (the "Registration Statement"), filed by Rocky with the Securities and Exchange Commission under the Securities Act of 1933, as amended, with respect to the registration of an additional 400,000 shares of Rocky Common Stock, no par value (the "Shares"), to be issued under the Plan.

In connection with this opinion, we have examined such corporate records, documents and other instruments of Rocky as we have deemed necessary.

Based on the foregoing, we are of the opinion that the Shares will, when issued and paid for in accordance with the provisions of the Plan, be legally issued, fully paid and nonassessable, and entitled to the benefits of the Plan.

We hereby 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

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Registration Statement of Rocky Shoes & Boots, Inc. on Form S-8 of our reports dated March 18, 2003, appearing in the Annual Report on Form 10-K of Rocky Shoes & Boots, Inc. for the year ended December 31, 2002.

/s/ Deloitte & Touche LLP

Deloitte & Touche LLP
Columbus, Ohio

July 31, 2003

POWER OF ATTORNEY

Each of the undersigned officers and directors of Rocky Shoes & Boots, Inc., an Ohio corporation (the "Company"), hereby appoints James E. McDonald and Curtis A. Loveland as his attorneys, or either of them, with power to act without the other, as his true and lawful attorney, to sign, in his name and on his behalf and in any and all capacities stated below, and to cause to be filed with the Securities and Exchange Commission, the Company's Registration Statement on Form S-8 (the "Registration Statement") for the purpose of registering under the Securities Act of 1933, as amended, an additional 400,000 shares of Common Stock, no par value, to be sold and distributed by the Company pursuant to the Company's Second Amended and Restated 1995 Stock Option Plan (the "Plan"), and such other number of shares as may be issued under the anti-dilution provisions of the Plan, and any and all amendments, including post-effective amendments, to the Registration Statement hereby granting unto said attorneys and each of them full power and authority to do and perform in the name and on behalf of the undersigned, and 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 each said attorney-in-fact full power of substitution and revocation, and hereby ratifying all that any said attorney-in-fact or his substitute may do by virtue hereof.

IN WITNESS WHEREOF, the undersigned have signed these presents effective as of December 16, 2002.

/s/ Mike Brooks Chairman, Chief Executive Officer, President and Director (Principal Executive Officer)

/s/ David Fraedrich Senior Vice President, Treasurer and Director

/s/ James E. McDonald Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)

/s/ Curtis A. Loveland Secretary and Director

/s/ Leonard L. Brown Director

/s/ Glenn E. Corlett Director

/s/ Stanley I. Kravetz Director

/s/ Robert D. Rockey Director

/s/ James L. Stewart Director