

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

FORM 10-K/A NO. 1
(MARK ONE)

- ANNUAL REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2004 OR
- TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 COMMISSION FILE NUMBER: 0-21026

ROCKY SHOES & BOOTS, INC.
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

OHIO NO. 31-1364046
(State or other jurisdiction of incorporation or organization) (I.R.S. Employer Identification No.)

39 EAST CANAL STREET
NELSONVILLE, OHIO 45764
(Address of principal executive offices, including zip code)

(740) 753-1951
(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act: None

Securities registered pursuant to Section 12(g) of the Act:
Common Stock, without par value
Preferred Stock Purchase Rights

Indicate by checkmark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months, and (2) has been subject to the filing requirements for at least the past 90 days. YES NO

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of Registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Act). YES NO

The aggregate market value of the Registrant's Common Stock held by non-affiliates of the Registrant was approximately \$95,775,838 on June 30, 2004.

There were 5,200,021 shares of the Registrant's Common Stock outstanding on March 1, 2005.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the Registrant's Proxy Statement for the 2005 Annual Meeting of Shareholders are incorporated by reference in Part III.

EXPLANATORY NOTE

Rocky Shoes & Boots, Inc. (the "Company") is filing this Amendment No. 1 on Form 10-K/A (the "Amendment") to its Annual Report on Form 10-K for the year ended December 31, 2004 (the "Original Form 10-K") solely to insert an additional Exhibit 23, Consent of Independent Registered Public Accounting Firm, due to the inadvertent omission of a registration statement number in the Consent filed with the Original Form 10-K. Pursuant to Rule 12b-15 under the Securities Exchange Act of 1934, as amended, in connection with this Amendment, the Company is filing new Exhibits 31.1 and 31.2.

Also, the Company would like to note that, as an accelerated filer, the Company provides free of charge access to its annual report on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K and amendments to those reports, through its website, www.rockyboots.com, as soon as reasonably practicable after such reports are electronically filed with the Securities and Exchange Commission.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ROCKY SHOES & BOOTS, INC.

Date: April 7, 2005

By: /s/ James E. McDonald

James E. McDonald, Executive Vice
President and Chief Financial Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities indicated on the dates indicated.

<TABLE>
<CAPTION>

DATE	SIGNATURE	TITLE	
--	-----	-----	--
<S> /s/ Mike Brooks 7, 2005 ----- Mike Brooks	<C> Chairman, Chief Executive Officer and Director (Principal Executive Officer)	<C> April	
/s/ James E. McDonald 7, 2005 ----- James E. McDonald	Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	April	
* CURTIS A. LOVELAND 7, 2005 ----- Curtis A. Loveland	Secretary and Director	April	
*J. PATRICK CAMPBELL 7, 2005 ----- J. Patrick Campbell	Director	April	
* GLENN E. CORLETT 7, 2005 ----- Glenn E. Corlett	Director	April	
* MICHAEL L. FINN 7, 2005 ----- Michael L. Finn	Director	April	
*G. COURTNEY HANING 7, 2005 ----- G. Courtney Haning	Director	April	
* HARLEY E. ROUDA 7, 2005 ----- Harley E. Rouda	Director	April	
* JAMES L. STEWART 7, 2005 ----- James L. Stewart	Director	April	
* By: /s/ Mike Brooks ----- Mike Brooks, Attorney-in-Fact			

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING
FIRM

We consent to the incorporation by reference in Registration Statement No. 333-107568 on Form S-8 of our reports dated March 15, 2005, relating to the financial statements and financial statement schedule of Rocky Shoes & Boots, Inc. and management's report on the effectiveness of internal control over financial reporting, appearing in this Annual Report on Form 10-K of Rocky Shoes & Boots, Inc. for the year ended December 31, 2004.

/s/ Deloitte & Touche LLP

Columbus, Ohio
April 4, 2005

CERTIFICATION

I, Mike Brooks, certify that:

1. I have reviewed this annual report on Form 10-K/A of Rocky Shoes & Boots, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this annual report is being prepared;
 - (b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
 - (a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 7, 2005

/s/ Mike Brooks

 Mike Brooks
 Chairman and Chief Executive Officer

CERTIFICATION

I, James E. McDonald, certify that:

1. I have reviewed this annual report on Form 10-K/A of Rocky Shoes & Boots, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this annual report is being prepared;
 - (b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
 - (a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 7, 2005

/s/ James E. McDonald

James E. McDonald
Executive Vice President and
Chief Financial Officer