

**SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report: February 5, 2004

ROCKY SHOES & BOOTS, INC.
(Exact Name of Registrant as specified in its charter)

Ohio
(State or other
jurisdiction of
incorporation or
organization)

0-21026
(Commission File No.)

31-1364046
(IRS Employer
Identification Number)

39 East Canal Street
Nelsonville, Ohio 45764
(740) 753-1951
(Address, including zip code, and telephone number
including area code of Registrant's
principal executive offices)

Not Applicable
(Former name or former address, if changed since last report)

Item 7. Exhibits.

(c) Exhibits.

<i>Exhibit No.</i>	<i>Description</i>
99	Press Release, dated February 5, 2004, entitled "Rocky Shoes & Boots, Inc. Announces Record Fourth Quarter Net Sales and Reaffirms 2003 Earnings Guidance."

Item 12. Results of Operations and Financial Condition.

On February 5, 2004, Rocky Shoes & Boots, Inc. (the "Company") issued a press release regarding its net sales for the quarter and year ended December 31, 2003. The Company also reaffirmed the earnings guidance for the year ended December 31, 2003, which was previously provided on October 29, 2003. A copy of the Company's press release is furnished as an exhibit to this Form 8-K and is incorporated herein by reference.

The information contained or incorporated by reference in this Form 8-K contains forward-looking statements, including certain plans, expectations, goals, and projections, which are subject to numerous assumptions, risks, and uncertainties. A number of factors, including, but not limited to, those set forth under the heading "Business Risks" included in the Company's Annual Report on Form 10-K for the year ended December 31, 2002, and other factors described from time to time in the Company's other filings with the Securities and Exchange Commission, could cause actual conditions, events, or results to differ significantly from those described in the forward-looking statements. All forward-looking statements included in this Form 8-K are based on information available at the time of the report. The Company assumes no obligation to update any forward-looking statement.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ROCKY SHOES & BOOTS, INC.

Date: February 5, 2004

By: /s/ James E. McDonald
James E. McDonald, Vice President and
Chief Financial Officer

EXHIBIT INDEX

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FOR IMMEDIATE RELEASE

For Additional Information
Contact: James E. McDonald
Vice President & CFO
(740) 753-1951

**Rocky Shoes & Boots, Inc. Announces Record Fourth Quarter
Net Sales and Reaffirms 2003 Earnings Guidance**

NELSONVILLE, Ohio (February 5, 2004) Rocky Shoes & Boots, Inc. (NASDAQ: RCKY) today reported record net sales of approximately \$29 million for the fourth quarter of 2003 compared to \$25.6 million the prior year. As a result, the unaudited net sales for the twelve months ended December 31, 2003 are approximately \$106 million versus \$89 million for 2002.

The Company reaffirmed its earnings guidance for the full-year 2003, which was provided on October 29, 2003. On that date, the Company stated that if it achieved \$105 million in net sales for 2003 then net income is expected to be approximately \$1.23 per diluted share for the year. These results are subject to completion of the Company's annual audit.

The Company expects to report its complete fourth quarter and full-year 2003 results before the market opens on Thursday, February 26, 2004. A conference call is planned at 10:00 a.m. Eastern Standard Time on that date to discuss the 2003 financial results and key business trends. Persons interested in listening to a live webcast of the conference call should access the Company's website at www.rockyboots.com. A replay of the conference call will also be available through the Company's website.

About Rocky Shoes & Boots, Inc.

Rocky Shoes & Boots, Inc. designs, develops, manufactures and markets premium quality rugged outdoor, occupational, and casual footwear, as well as branded apparel and accessories. The Company's footwear, clothing and accessories are marketed through several distribution channels, primarily under the brands, ROCKY® and GATES®.

(more)

Safe Harbor Statement under the Private Securities Litigation Reform Act of 1995

This press release contains certain forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities and Exchange Act of 1934, as amended, which are intended to be covered by the safe harbors created thereby. Those statements include, but may not be limited to, all statements regarding intent, beliefs, expectations, projections, forecasts, and plans of the Company and its management, and include statements in this press release regarding anticipated net sales and net income per diluted share for 2003 and completion of the Company's annual audit (paragraphs one and two). These forward-looking statements involve numerous risks and uncertainties, including all of the various risks inherent in the Company's business as set forth in periodic reports filed with the Securities and Exchange Commission, including, the Company's annual report on Form 10-K for the year ended December 31, 2002. One or more of these factors have affected, and could in the future effect, the Company's businesses and financial results in future periods and could cause actual results to differ materially from plans and projections. Therefore there can be no assurance that the forward-looking statements included in this press release will prove to be accurate. In light of the significant uncertainties inherent in the forward-looking statements included herein, the Company, or any other person should not regard the inclusion of such information as a representation, that the objectives and plans of the Company will be achieved. All forward-looking statements made in this press release are based on information presently available to the management of the Company. The Company assumes no obligation to update any forward-looking statements.

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