

ALPHA PRO TECH LTD
Form 10-Q/A
December 11, 2008

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 10549

FORM 10-Q/A

**Quarterly Report pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934**

For the Quarter Ended September 30, 2008

Commission File No. 01-15725

Alpha Pro Tech, Ltd.

(exact name of registrant as specified in its charter)

Delaware, U.S.A.

(State or other jurisdiction of incorporation)

63-1009183

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

Suite 112, 60 Centurian Drive

Markham, Ontario, Canada

(Address of principal executive offices)

L3R 9R2

(Zip Code)

Registrant's telephone number, including area code: **(905) 479-0654**

Indicate by check mark 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 (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days.

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Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer (as defined in Rule 12b-2).

Large accelerated filer Accelerated filer Non-accelerated filer Smaller Reporting Company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act.)

Yes No

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of November 3, 2008.
24,249,753 shares of common stock, \$.01 par value

Explanatory Note

This Amendment No. 1 on Form 10-Q/A (the amended Form 10-Q) amends Alpha Pro Tech, Ltd. s quarterly report on Form 10-Q for the period ended September 30, 2008 that was filed with the Securities and Exchange Commission on November 6, 2008 (the original Form 10-Q). This amended Form 10-Q is being filed to address the conclusion reached by our certifying officers regarding the effectiveness of our disclosure controls and procedures included in Item 4, Controls and Procedures. This conclusion was inadvertently excluded from our original Form 10-Q.

For the convenience of the reader, this amended Form 10-Q included the revised Item 4, Controls and Procedures. This amended Form 10-Q is not intended to, nor does it, reflect events occurring after the filing of the original Form 10-Q, and does not modify or update the disclosures therein in any way other than as required to reflect the changes described above.

ITEM 4. CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures.

Under the supervision and with the participation of our management, including our Chief Executive Officer (principal executive officer) and Chief Financial Officer (principal financial officer), we evaluated the effectiveness of the design and operation of our disclosure controls and procedures (as such term is defined in Rule 13a-15(e) under the Securities Exchange Act of 1934 (the Exchange Act)). Disclosure controls and procedures are the controls and other procedures that we designed to ensure that we record, process, summarize and report in a timely manner the information we must disclose in reports that we file with or submit to the Securities and Exchange Commission under the Exchange Act.

In designing and evaluating our disclosure controls and procedures, we recognize that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives, and we are required to apply our judgment in evaluating the cost-benefit relationship of possible controls and procedures.

Based on the evaluation, our principal executive and financial officers concluded that our disclosure controls and procedures were effective as of the end of the period covered by this report.

Changes in Internal Control Over Financial Reporting.

There has been no change in our internal control over financial reporting (as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) that occurred during our fiscal quarter ended September 30, 2008, that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

SIGNATURES

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

ALPHA PRO TECH, LTD.

DATE: **December 11, 2008**

BY: **/s/Sheldon Hoffman**
Sheldon Hoffman
Executive Officer and Director

DATE: **December 11, 2008**

BY: **/s/Lloyd Hoffman**
Lloyd Hoffman
Chief Financial Officer
