



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 6, 2009

Via U.S. Mail

Mr. Lloyd Hoffman
Chief Financial Officer
Alpha Pro Tech, Ltd.
60 Centurian Drive, Suite 112
Markham, Ontario, Canada L3R 9R2

**RE: Alpha Pro Tech, Ltd.
Form 10-K for the year ended December 31, 2007
Filed March 20, 2008
File No. 001-15725**

Dear Mr. Hoffman:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief