

December 4, 2009

Mail Stop 3561

Jeffery D. Mowery  
Vice President of Finance and Chief Financial Officer  
Supreme Industries, Inc.  
PO Box 237, 2581 E. Kercher Road  
Goshen, IN 46528

**RE: Supreme Industries, Inc.**  
**File No. 001-08183**  
**Form 10-K: For the Fiscal Year Ended December 27, 2008**

Dear Mr. Mowery:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief