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

FORM 10-Q

(Mark One)

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

For the Quarterly Period Ended September 25, 2004

OR

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

For the transition period from _____ to _____

Commission File No. 1-8183

SUPREME INDUSTRIES, INC.
(Exact name of registrant as specified in its charter)

Delaware	75-1670945
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

2581 E. Kercher Rd., P.O. Box 237, Goshen, Indiana 46528
(Address of principal executive offices)

Registrant's telephone number, including area code: (574) 642-3070

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. Yes X No ____

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

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Common Stock ($.10 Par Value)	Outstanding at October 18, 2004
Class A	10,013,988
Class B	2,109,133

SUPREME INDUSTRIES, INC.

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Part I. Financial Information

Item 1. Financial Statements

Supreme Industries, Inc. and Subsidiaries
Consolidated Balance Sheets

	September 25, 2004 (Unaudited)	December 27, 2003
Assets		
Current assets:		
Cash and cash equivalents	$ 37,539	$ 106,254
Accounts receivable, net	29,990,658	24,144,751
Inventories	40,646,095	36,196,403
Deferred income taxes	1,456,378	1,456,378
Other current assets	3,866,194	4,026,130
Total current assets	75,996,864	65,929,916
Property, plant and equipment, at cost	78,321,940	71,181,530
Less, Accumulated depreciation and amortization	35,943,804	33,736,629
Property, plant and equipment, net	42,378,136	37,444,901
Intangible assets, net	42,952	81,608
Goodwill	735,014	735,014
Assets held for sale	1,860,000	1,860,000
Other assets	568,282	599,841
Total assets	$ 121,581,248	$ 106,651,280

The accompanying notes are a part of the consolidated financial statements.

Supreme Industries, Inc. and Subsidiaries
Consolidated Balance Sheets, Concluded

Liabilities and Stockholders' Equity	September 25, 2004 (Unaudited)	December 27, 2003
Current liabilities:		
Current maturities of long-term debt	$ 1,608,333	$ 2,558,093
Trade accounts payable	11,178,540	10,452,180
Accrued income taxes	835,708	578,068
Other accrued liabilities	8,955,100	8,843,718
Total current liabilities	22,577,681	22,432,059
Long-term debt	29,091,934	17,366,609
Deferred income taxes	3,191,546	3,180,453
Other long-term liabilities	-	29,190
Total liabilities	54,861,161	43,008,311
Stockholders' equity	66,720,087	63,642,969
Total liabilities and stockholders' equity	$ 121,581,248	$ 106,651,280

The accompanying notes are a part of the consolidated financial statements.

Supreme Industries, Inc. and Subsidiaries
Consolidated Statements of Income (Unaudited)

	Three Months Ended		Nine Months Ended	
	September 25, 2004	September 27, 2003	September 25, 2004	September 27, 2003
Revenues	$ 70,778,471	$ 58,061,838	$ 235,188,883	$ 168,635,307
Costs and expenses:				
Cost of sales	62,926,848	49,404,552	210,382,935	145,994,520
Selling, general and administrative	6,152,810	5,557,003	18,053,433	16,412,993
Interest	259,273	164,683	667,459	606,535
	69,338,931	55,126,238	229,103,827	163,014,048
Income before income taxes	1,439,540	2,935,600	6,085,056	5,621,259
Income taxes	547,000	1,127,000	2,315,000	2,157,000
Net income	$ 892,540	$ 1,808,600	$ 3,770,056	$ 3,464,259
Earnings per share:				
Basic	$.07	$.15	$.31	$.29
Diluted	.07	.15	.30	.29
Shares used in the computation of earnings per share:				
Basic	12,099,083	11,916,728	12,071,986	11,912,717
Diluted	12,446,990	12,130,509	12,484,342	12,078,801
Cash dividends per common share	$.035	$ -	$.10	$ -

The accompanying notes are a part of the consolidated financial statements.

Supreme Industries, Inc. and Subsidiaries
Consolidated Statements of Cash Flows (Unaudited)

	Nine Months Ended September 25, 2004	Nine Months Ended September 27, 2003
Cash flows from operating activities:		
Net income	$ 3,770,056	$ 3,464,259
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation and amortization	2,665,616	2,591,009
Loss (gain) on disposal of equipment	(31,864)	31
Changes in operating assets and liabilities	(8,974,787)	(4,546,409)
Net cash provided by (used in) operating activities	(2,570,979)	1,508,890
Cash flows from investing activities:		
Additions to property, plant and equipment	(7,567,025)	(1,747,525)
Proceeds from disposal of equipment	38,694	6,558
(Increase) decrease in other assets	31,559	(214,505)
Net cash (used in) investing activities	(7,496,772)	(1,955,472)
Cash flows from financing activities:		
Proceeds from revolving line of credit and other long-term debt	103,839,774	59,163,042
Repayments of revolving line of credit and other long-term debt	(93,064,209)	(58,653,514)
Payment of cash dividends	(1,207,691)	-
Proceeds from exercise of stock options	431,162	62,597
Acquisition of treasury stock	-	(184,591)
Net cash provided by financing activities	9,999,036	387,534
Change in cash and cash equivalents	(68,715)	(59,048)
Cash and cash equivalents, beginning of period	106,254	112,898
Cash and cash equivalents, end of period	$ 37,539	$ 53,850
Supplemental disclosure of noncash financing activity:		
Cash dividends declared	$ -	$ 298,094

The accompanying notes are a part of the consolidated financial statements.

NOTE 1 - BASIS OF PRESENTATION AND OPINION OF MANAGEMENT

The accompanying unaudited consolidated financial statements have been prepared in accordance with the instructions to Form 10-Q and therefore do not include all of the information and financial statement disclosures necessary for a fair presentation of consolidated financial position, results of operations and cash flows in conformity with accounting principles generally accepted in the United States of America. In the opinion of management, the information furnished herein includes all adjustments necessary to reflect a fair statement of the interim periods reported. All adjustments are of a normal and recurring nature. The December 27, 2003 consolidated balance sheet data was derived from audited financial statements, but does not include all disclosures required by accounting principles generally accepted in the United States of America.

The Company has adopted a 52 or 53 week fiscal year ending the last Saturday in December. The results of operations for the three and nine months ended September 25, 2004 and September 27, 2003 are each for 13 week and 39 week periods, respectively.

NOTE 2 - INVENTORIES

Inventories, which are stated at the lower of cost or market with cost determined using the first-in, first-out method, consist of the following:

	September 25, 2004	December 27, 2003
Raw materials	$ 22,798,565	$ 19,763,424
Work-in-progress	8,276,829	6,593,014
Finished goods	9,570,701	9,839,965
	$ 40,646,095	$ 36,196,403

The valuation of raw materials, work-in-progress and finished goods inventories at interim dates is based upon a gross profit percentage method and bills of materials. The Company has historically had favorable and unfavorable quarterly adjustments resulting from periodic physical inventories. The Company continues to refine its costing procedures for valuation of interim inventories in an effort to minimize book to physical inventory adjustments.

NOTE 3 - LONG-TERM DEBT

The Company amended its existing credit agreement effective March 22, 2004. The terms of the amended credit facility are substantially the same as the previous credit facility disclosed in the Annual Report on Form 10-K for the year ended December 27, 2003, and include an increase in the revolving line of credit to $30.0 million and the replacement of the existing term note with a $4.0 million term note payable in quarterly installments and maturing in August 2007. The revolving line of credit matures June 20, 2006 and as a result all borrowings under the credit facility at September 25, 2004 are classified as long-term debt.

NOTE 4 - EARNINGS PER SHARE

The number of shares used in the computation of basic and diluted earnings per share are as follows:

	Three Months Ended		Nine Months Ended	
	September 25, 2004	September 27, 2003	September 25, 2004	September 27, 2003
Weighted average number of shares outstanding (used in computation of basic earnings per share)	12,099,083	11,916,728	12,071,986	11,912,717
Effect of dilutive stock options	347,907	213,781	412,356	166,084
Diluted shares outstanding (used in computation of diluted earnings per share)	12,446,990	12,130,509	12,484,342	12,078,801

All 2003 basic and diluted shares outstanding have been adjusted to reflect the 10% common stock dividend paid on October 16, 2003.

NOTE 5 - STOCK-BASED COMPENSATION

The Company has adopted the disclosure-only provisions of Statement of Financial Accounting Standards ("SFAS") No. 123, "Accounting for Stock-Based Compensation," as amended by SFAS No. 148, "Accounting for Stock-Based Compensation - Transition and Disclosure," and, accordingly, accounts for its stock option plans using the intrinsic value method of Accounting Principles Board Opinion No. 25, "Accounting for Stock Issued to Employees."

The following table illustrates the effect on net income and earnings per share if compensation expense was measured using the fair value recognition provisions of SFAS No. 123.

NOTE 5 - STOCK-BASED COMPENSATION, Continued

	Three Months Ended		Nine Months Ended	
	September 25, 2004	September 27, 2003	September 25, 2004	September 27, 2003
Net income, as reported	$ 892,540	$ 1,808,600	$ 3,770,056	$ 3,464,259
Add, Stock-based compensation expense included in reported net income, net of tax	-	16,463	-	49,389
Deduct, Stock-based compensation expense determined under fair value based method, net of tax	(83,848)	(94,214)	(251,544)	(287,624)
Pro forma net income	$ 808,692	$ 1,730,849	$ 3,518,512	$ 3,226,024
Basic earnings per share, as reported	$.07	$.15	$.31	$.29
Pro forma basic earnings per share	.07	.15	.29	.27
Diluted earnings per share, as reported	.07	.15	.30	.29
Pro forma diluted earnings per share	.06	.14	.28	.27

NOTE 6 - COMMON STOCK

On February 16, 2004, the Company paid a three cent ($.03) per share cash dividend to all Class A and B common stockholders. On May 17, 2004 and on August 9, 2004, the Company paid a three and one-half cent ($.035) per share cash dividend to all Class A and B common stockholders.

NOTE 7 - SUBSEQUENT EVENT

On October 21, 2004, the Company's Board of Directors declared a three and one-half cent ($.035) per share cash dividend payable on November 8, 2004 to all Class A and B common stockholders of record on November 1, 2004.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Results of Operations

Revenues for the quarter ended September 25, 2004 increased $12.7 million (a 21.9% increase) to $70.8 million from $58.1 million for the quarter ended September 27, 2003. For the nine months ended September 25, 2004 revenues increased $66.6 million (a 39.5% increase) to $235.2 million from $168.6 million for the nine months ended September 27, 2003. The Company has experienced strong demand for its truck body product lines in both the quarter and nine month periods ended September 25, 2004. Within the truck category the Company's largest product line, dry freight, was up 41 percent in the quarter and 60 percent for the nine months ended September 25, 2004.

The Company's gross profit as a percentage of revenues declined in both the quarter and nine month periods ended September 25, 2004 when compared to the comparable prior year's periods. The table below presents the components of cost of sales as a percentage of revenues and the change from period to period.

	Three Months Ended			Nine Months Ended		
	September 25, 2004	September 27, 2003	Change	September 25, 2004	September 27, 2003	Change
Materials	56.7%	53.2%	3.5%	57.5%	53.0%	4.5%
Direct labor	14.1	14.1	-	15.0	14.7	.3
Overhead	14.7	14.7	-	14.0	15.8	-1.8
Delivery	3.4	3.1	.3	3.0	3.1	-.1
	88.9%	85.1%	3.8%	89.5%	86.6%	2.9%
Gross profit	11.1%	14.9%	-3.8%	10.5%	13.4%	-2.9%

Increases in raw material costs continue to be the single biggest factor for the decline in gross profit. The Company has experienced unprecedented cost increases in virtually all the major raw materials used to produce its products. Within the raw material product categories, steel has been the most egregious by rising in excess of 21 percent over prices paid in the prior year. Costs for the other major raw material categories (wood, aluminum, resin and fiberglass) have all increased substantially over prices paid in the prior year. The Company's major suppliers have indicated the raw material costs have not stabilized and will continue to rise.

The Company implemented price increases totaling 7.5 percent in March 2004 and an additional 5 percent effective late July 2004. On selected product lines containing a high percentage of steel, the Company has increased selling prices by 25 to 30 percent. Due to the Company's sizable back log and the industry policy of honoring outstanding quotes for 30 days, it takes up to four months for a price increase to take effect. The price increases put into effect began impacting margins to a small degree in the third quarter. The increases in selling price will not be fully realized until late November 2004. Raw material costs have generally not stabilized and the Company continues to absorb unfavorable purchase price variances that are negating the effect of price increases that have been implemented. Until raw material costs stabilize it will be difficult for the Company to return to historical operating margins.

Gross profit for the quarter and nine months ended September 25, 2004 was favorably impacted by physical inventory adjustments of $.4 million. The favorable adjustments were almost entirely the result of standard price increases related to the Company's increasing raw material costs. The comparable favorable inventory adjustments for the quarter and nine months ended September 27, 2003 were $.8 million, consisting of $.4 million of standard price increases and $.4 million of quantity adjustments.

Direct labor as a percentage of revenues was 14.1 percent for the quarters ended September 25, 2004 and September 27, 2003. Direct labor as a percentage of revenues for the nine months ended September 25, 2004 increased slightly to 15.0 percent from 14.7 percent for the nine months ended September 27, 2003. The increase is attributed to extensive use of temporary labor services to meet the stringent delivery schedules of the Company's large consumer rental customers as well as start up costs of the Company's new bus production line in California and startup and training expenses at the Company's truck body manufacturing facility in Oregon.

Overhead expenses as a percentage of revenues were 14.7 percent for both quarters ended September 25, 2004 and September 27, 2003. Overhead expenses as a percentage of revenues for the nine months ended September 25, 2004 declined 1.8 percent to 14.0 percent from 15.8 percent for the nine months ended September 27, 2003.

Selling, general and administrative expenses as a percentage of revenues were 8.7 percent for the three months ended September 25, 2004 and 7.7 percent for the nine months ended September 25, 2004. The comparable prior period percentages were 9.6 percent for the quarter and 9.7 percent for the nine months. The decline in selling, general and administrative expenses as a percentage of revenues primarily relates to the increased revenues and the fixed nature of certain expenses in these categories.

Interest expense for the three months ended September 25, 2004 was $259,000 compared to $165,000 for the three months ended September 27, 2003 and $667,000 for the nine months ended September 25, 2004 and $607,000 for the comparable nine-month period. The additional interest expense relates to increased bank borrowings to finance the increases in accounts receivable and inventories resulting from the significant increase in revenues.

The Company's effective income tax rate was 38.0% for 2004 compared to 38.4% for 2003. The decrease is attributable to research and experimentation tax credits, fluctuations in state taxable income and varying tax rates in those states in which the company transacts business.

Liquidity and Capital Resources

Net income of $3.8 million, adjusted for depreciation and amortization of $2.7 million, was the major source of operating cash flows for the nine months ended September 25, 2004. Accounts receivable have increased $5.8 million since December 27, 2003 while inventories have increased $4.4 million. The accounts receivable increase is associated with higher revenues in 2004 compared to 2003. The increased inventories reflect the standard price increases and the fact that the Company is building inventory levels in preparation for its large fleet contracts that have stringent delivery dates beginning in the fourth quarter of 2004. The increases in accounts receivable and inventories are being financed with the Company's revolving line of credit.

The Company has invested $7.6 million in property, plant and equipment during the first nine months of 2004. As detailed in our second quarter Form 10-Q, the major additions were for additional capacity in Jonestown, Pennsylvania ($1.6 million), Cleburne, Texas ($1.1 million) and Griffin, Georgia ($.2 million). The Company anticipates spending approximately $2.0 million in the fourth quarter to complete its capacity additions.

The Company believes that cash flow generated from operations and funds available under the Company's revolving line of credit will be sufficient to meet the Company's cash needs during the remainder of 2004 and the next twelve months.

Contractual Obligations

Our fixed, noncancelable obligations as of September 25, 2004, were as follows:

	Payments due by period				
	Total	Less than 1 Year	1-3 Years	3-5 Years	More than 5 Years
Debt (a)	$30,700,267	$1,608,333	$26,375,267	$950,000	$1,766,667
Operating leases (b)	729,494	624,774	103,320	1,400	-
Total	$31,429,761	$2,233,107	$26,478,587	$951,400	$1,766,667

(a) Amounts are included on the Consolidated Balance Sheets. For additional information regarding debt and related matters, see Note 3 of the accompanying Notes to Consolidated Financial Statements and Note 4 of the Notes to Consolidated Financial Statements included in the Annual Report on Form 10-K for the year ended December 27, 2003.

(b) For additional information regarding operating leases, see Note 8 of the Notes to Consolidated Financial Statements included in the Annual Report on Form 10-K for the year ended December 27, 2003.

Critical Accounting Policies and Estimates

Management's discussion and analysis of its financial position and results of operations are based upon the Company's consolidated financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America. The preparation of these financial statements requires management to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses and related disclosure of contingent assets and liabilities. The Company's significant accounting policies are discussed in Note 1 of the Notes to Consolidated Financial Statements included in the Annual Report on Form 10-K for the year ended December 27, 2003. In management's opinion, the Company's critical accounting policies include allowance for doubtful accounts, excess and obsolete inventories, accrued insurance and accrued warranty.

Allowance for Doubtful Accounts - The Company maintains an allowance for doubtful accounts for estimated losses resulting from the inability of customers to make required payments. If the financial condition of customers were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required which would affect future operating results.

Excess and Obsolete Inventories - The Company must make estimates regarding the future use of products and provides a provision for obsolete or slow-moving inventories. If actual product life-cycles, product demand or market conditions are less favorable than those projected by management, additional inventory write-downs may be required which would affect future operating results.

Accrued Insurance - The Company has a self-insured retention against product liability claims with insurance coverage over and above the retention. The Company is also self-insured for a portion of its employee medical benefits and workers' compensation. Product liability claims are routinely reviewed by the Company's insurance carrier and management routinely reviews other self-insurance risks for purposes of establishing ultimate loss estimates. In addition, management must determine estimated liability for claims incurred but not reported. Such estimates and any subsequent changes in estimates may result in adjustments to our operating results in the future.

Accrued Warranty - The Company provides limited warranties for periods of up to five years from the date of retail sales. Estimated warranty costs are provided for at the time of sale and are based upon historical experience.

Forward-Looking Statements

This report contains forward-looking statements, other than historical facts, which reflect the view of the Company's management with respect to future events. When used in this report, words such as "believe," "expect," "anticipate," "estimate," "intend," and similar expressions, as they relate to the Company or its plans or operations, identify forward-looking statements. Such forward-looking statements are based on assumptions made by and information currently available to the Company's management. Although management believes that the expectations reflected in such forward-looking statements are reasonable, it can give no assurance that such expectations are reasonable, and it can give no assurance that such expectations will prove to have been correct. Important factors that could cause actual results to differ materially from such expectations include, without limitation, limitations on the availability of chassis on which the Company's product is dependent, availability of raw materials, raw material cost increases, and severe interest rate increases. Furthermore, the Company can provide no assurance that such raw material cost increases can be passed on to its customers through implementation of price increases for the Company's products. The forward-looking statements contained herein reflect the current views of the Company's management with respect to future events and are subject to those factors and other risks, uncertainties and assumptions relating to the operations, results of operations, cash flows and financial position of the Company. The Company assumes no obligation to update the forward-looking statements or to update the reasons actual results could differ from those contemplated by such forward-looking statements.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

There has been no material change from the information provided in the Company's Annual Report on Form 10-K for the year ended December 27, 2003.

ITEM 4. CONTROLS AND PROCEDURES

a) Evaluation of Disclosure Controls and Procedures - The Company's chief executive officer and its chief financial officer, after evaluating the effectiveness of the Company's disclosure controls and procedures (as defined in the rules of the Securities Exchange Act of 1934) as of the end of the period covered by this quarterly report (the "Evaluation Date") have concluded that as of the Evaluation Date, the Company's disclosure controls and procedures were adequate and effective to ensure that material information relating to the Company and its consolidated subsidiaries would be made known to them by others within those entities, particularly during the period in which this quarterly report was being prepared.

b) Changes in Internal Controls - There were no significant changes in the Company's internal controls or in other factors that could significantly affect the Company's disclosure controls and procedures during the Company's last fiscal quarter, nor any significant deficiencies or material weaknesses in such disclosure controls and procedures requiring corrective actions. As a result, no corrective actions were taken.

PART II. OTHER INFORMATION

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

a) Exhibits:

Exhibit 31.1	Certification of Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
Exhibit 31.2	Certification of Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
Exhibit 32.1	Certification of Chief Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
Exhibit 32.2	Certification of Chief Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

b) Reports on Form 8-K:

1. A Report on Form 8-K dated July 27, 2004, was filed by the Company to report the issuance of a press release announcing a three and one-half cent ($.035) cash dividend.

2. A Report on Form 8-K dated August 2, 2004 was filed by the Company to report the issuance of a press release containing the Company's financial results for the fiscal quarter ended June 26, 2004.

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 thereunto duly authorized.

SUPREME INDUSTRIES, INC.

BY: /s/ ROBERT W. WILSON

DATE: November 3, 2004

Robert W. Wilson

Executive Vice President, Treasurer, Chief Financial Officer and Director (Principal Financial and Accounting Officer)

(Signing on behalf of the Registrant and as Principal Financial Officer)

Exhibit 31.1

CERTIFICATION OF CHIEF EXECUTIVE OFFICER

I, Herbert M. Gardner, Chief Executive Officer of Supreme Industries, Inc. (“registrant”), certify that:

1. I have reviewed this quarterly report on Form 10-Q of the registrant;

2. Based on my knowledge, this quarterly 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 quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly 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 quarterly report;

4. The registrant’s other certifying officer 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)) for the registrant and we 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 quarterly report is being prepared;

   b) Evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the period covered by this quarterly report based on such evaluation; and

   c) 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 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 officer 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 function):

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: November 3, 2004

/s/ Herbert M. Gardner
Chief Executive Officer

Exhibit 31.2

CERTIFICATION OF CHIEF FINANCIAL OFFICER

I, Robert W. Wilson, Chief Financial Officer of Supreme Industries, Inc. ("registrant"), certify that:

1. I have reviewed this quarterly report on Form 10-Q of the registrant;

2. Based on my knowledge, this quarterly 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 quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly 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 quarterly report;

4. The registrant's other certifying officer 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)) for the registrant and we 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 quarterly report is being prepared;

   b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the period covered by this quarterly report based on such evaluation; and

   c) 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 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 officer 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 function):

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: November 3, 2004

/s/ Robert W. Wilson
Chief Financial Officer

Exhibit 32.1

Certification of
Chief Executive Officer
of Supreme Industries, Inc. Pursuant to
Section 906 of the Sarbanes-Oxley Act of 2002

This certification is furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. 1350) and accompanies the quarterly report on Form 10-Q (the "Form 10-Q") for the quarter ended September 25, 2004 of Supreme Industries, Inc. (the "Company"). I, Herbert M. Gardner, the Chief Executive Officer of the Company, certify that, based on my knowledge:

(1) The Form 10-Q fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Form 10-Q fairly presents, in all material respects, the financial condition and results of operations of the Company as of and for the periods covered in this report.

Date: November 3, 2004

/s/ Herbert M. Gardner
Chief Executive Officer

Exhibit 32.2

Certification of
Chief Financial Officer
of Supreme Industries, Inc. Pursuant to
Section 906 of the Sarbanes-Oxley Act of 2002

This certification is furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. 1350) and accompanies the quarterly report on Form 10-Q (the "Form 10-Q") for the quarter ended September 25, 2004 of Supreme Industries, Inc. (the "Company"). I, Robert W. Wilson, the Chief Financial Officer of the Company, certify that, based on my knowledge:

(1) The Form 10-Q fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Form 10-Q fairly presents, in all material respects, the financial condition and results of operations of the Company as of and for the periods covered in this report.

Date: November 3, 2004

/s/ Robert W. Wilson
Chief Financial Officer