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 June 26, 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 July 13, 2004
Class A	9,991,189
Class B	2,109,133

SUPREME INDUSTRIES, INC.

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Supreme Industries, Inc. and Subsidiaries
Consolidated Balance Sheets

Assets	June 26, 2004 (Unaudited)	December 27, 2003
Current assets:		
Cash and cash equivalents	$ 62,608	$ 106,254
Accounts receivable, net	29,064,593	24,144,751
Inventories	36,347,884	36,196,403
Deferred income taxes	1,456,378	1,456,378
Other current assets	2,771,492	4,026,130
Total current assets	69,702,955	65,929,916
Property, plant and equipment, at cost	77,417,713	71,181,530
Less, Accumulated depreciation and amortization	35,331,208	33,736,629
Property, plant and equipment, net	42,086,505	37,444,901
Intangible assets, net	55,838	81,608
Goodwill	735,014	735,014
Assets held for sale	1,860,000	1,860,000
Other assets	578,801	599,841
Total assets	$ 115,019,113	$ 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	June 26, 2004 (Unaudited)	December 27, 2003
Current liabilities:		
Current maturities of long-term debt..................	$ 1,616,667	$ 2,558,093
Trade accounts payable......................................	10,336,120	10,452,180
Accrued income taxes..	1,271,510	578,068
Other accrued liabilities.....................................	9,045,709	8,843,718
Total current liabilities..............................	22,270,006	22,432,059
Long-term debt..	23,307,497	17,366,609
Deferred income taxes..	3,191,546	3,180,453
Other long-term liabilities.......................................	-	29,190
Total liabilities..	48,769,049	43,008,311
Stockholders' equity..	66,250,064	63,642,969
Total liabilities and stockholders' equity	$ 115,019,113	$ 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		Six Months Ended	
	June 26, 2004	June 28, 2003	June 26, 2004	June 28, 2003
Revenues	$ 90,845,945	$ 60,749,259	$ 164,410,412	$ 110,573,469
Costs and expenses:				
Cost of sales	81,125,598	52,693,036	147,456,087	96,589,968
Selling, general and administrative	6,461,329	5,839,919	11,900,623	10,855,990
Interest	216,271	211,066	408,186	441,852
	87,803,198	58,744,021	159,764,896	107,887,810
Income before income taxes	3,042,747	2,005,238	4,645,516	2,685,659
Income taxes	1,155,000	768,000	1,768,000	1,030,000
Net income	$ 1,887,747	$ 1,237,238	$ 2,877,516	$ 1,655,659
Earnings per share:				
Basic	$.16	$.10	$.24	$.14
Diluted	. 15	.10	.23	.14
Shares used in the computation of earnings per share:				
Basic	12,086,558	11,899,734	12,058,437	11,907,101
Diluted	12,504,790	12,046,443	12,497,473	12,030,422
Cash dividends per common share	$.035	$ -	$.065	$ -

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

Supreme Industries, Inc. and Subsidiaries

Consolidated Statements of Cash Flows (Unaudited)

	Six Months Ended June 26, 2004	Six Months Ended June 28, 2003
Cash flows from operating activities:		
Net income	$ 2,877,516	$ 1,655,659
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,746,560	1,746,644
Loss (gain) on disposal of equipment	(10,779)	31
Changes in operating assets and liabilities.	(2,964,263)	(1,947,202)
Net cash provided by operating activities	1,649,034	1,455,132
Cash flows from investing activities:		
Additions to property, plant and equipment	(6,369,223)	(1,086,647)
Proceeds from disposal of equipment	17,608	6,359
(Increase) decrease in other assets	21,040	(222,263)
Net cash (used in) investing activities	(6,330,575)	(1,302,551)
Cash flows from financing activities:		
Proceeds from revolving line of credit and other long-term debt	68,062,923	41,414,348
Repayments of revolving line of credit and other long-term debt	(63,063,461)	(41,467,287)
Payment of cash dividends	(784,179)	-
Proceeds from exercise of stock options	422,612	46,677
Acquisition of treasury stock	-	(184,591)
Net cash provided by (used in) financing activities	4,637,895	(190,853)
Change in cash and cash equivalents	(43,646)	(38,272)
Cash and cash equivalents, beginning of period	106,254	112,898
Cash and cash equivalents, end of period	$ 62,608	$ 74,626

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 generally accepted accounting principles. 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 six months ended June 26, 2004 and June 28, 2003 are for 13 week and 26 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:

	June 26, 2004	December 27, 2003
Raw materials.......................	$ 21,809,330	$ 19,763,424
Work-in-progress..................	6,390,204	6,593,014
Finished goods......................	8,148,350	9,839,965
	$ 36,347,884	$ 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 - INTANGIBLE ASSETS

Intangible assets subject to amortization consist of favorable lease agreements with a cost of $1,048,167 less accumulated amortization of $992,329 and $966,559 at June 26, 2004 and December 27, 2003, respectively. The favorable leases are being amortized using the straight-line method over the twenty-five year term of the leases which includes renewal terms. Amortization expense for the three months ended June 26, 2004 and June 28, 2003 was $12,885. Amortization expense for the six months ended June 26, 2004 and June 28, 2003 was $25,770.

NOTE 4 - 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. The credit facility matures June 20, 2006 and as a result all borrowings under the credit facility at June 26, 2004 are classified as long-term debt.

NOTE 5 - EARNINGS PER SHARE

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

	Three Months Ended		Six Months Ended	
	June 26, 2004	June 28, 2003	June 26, 2004	June 28, 2003
Weighted average number of shares outstanding (used in computation of basic earnings per share)	12,086,558	11,899,734	12,058,437	11,907,101
Effect of dilutive stock options	418,232	146,709	439,036	123,321
Diluted shares outstanding (used in computation of diluted earnings per share)	12,504,790	12,046,443	12,497,473	12,030,422

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

NOTE 6 - 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.”

NOTE 6 - STOCK-BASED COMPENSATION, Continued

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, "Accounting for Stock-Based Compensation."

		Three Months Ended		Six Months Ended	
		June 26, 2004	June 28, 2003	June 26, 2004	June 28, 2003
Net income, as reported		$ 1,887,747	$ 1,237,238	$ 2,877,516	$ 1,655,659
Add:	Stock-based compensation expense included in reported net income, net of tax	-	16,463	-	32,926
Deduct:	Stock-based compensation expense determined under fair value based method, net of tax	(83,848)	(96,705)	(167,696)	(193,410)
Pro forma net income		$ 1,803,899	$ 1,156,996	$ 2,709,820	$ 1,495,175
Basic earnings per share, as reported		$.16	$.10	$.24	$.14
Pro forma basic earnings per share		.15	.10	.22	.13
Diluted earnings per share, as reported		.15	.10	.23	.14
Pro forma diluted earnings per share		. 14	.10	.22	.12

NOTE 7 - COMMON STOCK

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

On July 20, 2004, the Company's Board of Directors declared a three and one-half cent ($.035) per share cash dividend payable on August 9, 2004 to all Class A and B common stockholders of record on August 2, 2004.

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

Results of Operations

Revenues for the quarter ended June 26, 2004 increased $30.1 million to $90.8 million compared to $60.7 million for the quarter ended June 28, 2003. For the six months ended June 26, 2004, revenues increased $53.8 million to $164.4 million from $110.6 million for the six months ended June 28, 2003. Benefiting both the current quarter and six-month period were significant increases in volume with the Company's larger fleet and leasing customers. For the current quarter, fleet and leasing revenues increased 154 percent compared to the prior year's second quarter and for the current six-month period, fleet and leasing revenues increased 223 percent when compared to last year's same six-month period.

The Company's retail business also increased in both the quarter and six months by approximately 25 percent and 22 percent, respectively. As capacity becomes available with the completion of the large fleet orders that were delivered in the first six months of the year it is anticipated that retail business will continue to improve as the Company will be able to respond to short lead time requirements that it could not meet during the first six months of the year.

The Company's other lesser product lines, shuttle buses, trollies, armored trucks and composite products, all showed improvement for the quarter and six months compared to the prior year periods.

Gross profit as a percentage of revenues declined in both the current quarter and six-month period ended June 26, 2004 when compared to the prior year's comparative periods. The table below presents the components of gross profit as a percentage of revenues and the change from period to period.

	Three Months			Six Months		
	2004	2003	Change	2004	2003	Change
Material	57.5%	53.7%	3.8%	57.9%	52.8%	5.1%
Labor	15.2	14.7	0.5	15.3	15.0	0.3
Overhead	13.7	15.3	-1.6	13.7	16.3	-2.6
Delivery	2.9	3.0	-0.1	2.8	3.2	-0.4
Total	89.3%	86.7%	2.6%	89.7%	87.3%	2.4%
Gross Profit	10.7%	13.3%	-2.6%	10.3%	12.7%	-2.4%

As the table indicates, material cost increases were the primary cause for the decline in gross profit. The Company's 2004 first quarter report on Form 10-Q disclosed escalating prices on major commodities used by the Company, including steel, aluminum, wood and other material. The cost of these major commodities did not stabilize during the second quarter of 2004 and, with minor fluctuations, the Company experienced further material cost increases.

The Company implemented a seven percent price increase during the first quarter to improve gross profits to historical levels. Due to the size of the Company's backlog at March 27, 2004, $87.6 million, very little of this price increase was realized in the second quarter. The Company believes the effect of this price increase will be realized in the third quarter.

To compensate for the additional increased material cost experienced in the second quarter and to improve gross margins, the Company has implemented an additional price increase of five percent in July. The Company is enjoying increased demand for its products but market conditions are still very competitive and amounts and timing of price increases are being carefully considered in order to achieve the desired results.

The Company's direct labor as a percentage of revenues was up slightly in the quarter and six months ended June 26, 2004. These increases were the result of extensive use of temporary labor services, delays in chassis arrivals and start-up and training costs at the Company's new Oregon manufacturing plant. The significant increase in revenues resulted in improvement in overhead expenses as a percentage of revenue in both the quarter and six months ended June 26, 2004.

Selling, general and administrative expenses improved to 7.1% and 7.2% for the three months and six months ended June 26, 2004 compared to 9.6% and 9.8% for the comparable prior year periods as the Company was able to spread these costs over increased revenues.

Interest expense for the three month ended June 26, 2004 was $216,000 compared to $211,000 for the three months ended June 28, 2003 while for the six months ended June 26, 2004 interest expense was $408,000 compared to $442,000 for the comparable prior year period. Increases in interest bearing bank debt were offset by improvements resulting from enhanced management of chassis under the Company's pool agreements with the large original equipment manufacturers.

Liquidity and Capital Resources

Net income of $2.9 million and depreciation and amortization of $1.7 million were the major sources of funds from operating activities for the six months ended June 26, 2004. Accounts receivable have increased $4.9 million from December 27, 2003 but declined $5.8 million from March 27, 2004 indicating favorable collection trends. Inventories were relatively the same at June 26, 2004 at $36.3 million compared to $36.2 million at December 27, 2003. The trend in inventories has also been favorable as they have declined $7.8 million from the quarter ended March 27, 2004. During the current quarter, the favorable cash flows resulting from the decrease in accounts receivable and inventories were partially offset by the $6.8 million reduction of accounts payable and accrued liabilities.

The Company invested $6.4 million in property plant and equipment during the six months ended June 26, 2004. Significant additions were the acquisition of 30 acres and a manufacturing facility adjacent to our Jonestown, Pennsylvania plant for $1.6 million. This will eventually allow us to consolidate our two separate manufacturing complexes into one and provide much needed chassis storage space. The Company also acquired 32 acres and a manufacturing facility in Cleburne, Texas for $1.0 million and located on the same street in reasonable proximity to our existing facility. This will allow us to consolidate our armored vehicle business into one manufacturing facility, provide additional chassis storage and free up our existing facilities to produce dry freight products. The Company also acquired 10 acres for $200,000 adjacent to our Griffin, Georgia facility that will allow us to expand capacity for the Southeast market.

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 June 26, 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)	$24,924,164	$1,616,667	$20,099,164	$1,200,000	$2,008,333
Operating leases (b)	881,003	721,136	157,467	2,400	-
Total	$25,805,167	$2,337,803	$20,256,631	$1,202,400	$2,008,333

(a) Amounts are included on the Consolidated Balance Sheets. For additional information regarding debt and related matters, see Note 4 of the Notes to Consolidated Financial Statements 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 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 Securities Exchange Act Rules 13a-14(c) and 15-d-14(c)) 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 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

Supreme Industries, Inc.'s annual meeting of stockholders was held on April 29, 2004. Below is a summary of matters voted upon at that meeting.

a) The following individuals were elected Directors by the holders of the Company's Class A Common Stock for a one year term.

	For	Against
Mark C. Neilson	7,395,307	1,802,977
Rice M. Tilley, Jr.	7,376,037	1,822,247
H. Douglas Schrock	7,395,397	1,802,887

The following individuals were elected Directors by the holders of the Company's Class B Common Stock by a vote of 2,109,133 for, 0 against and 0 abstentions:

William J. Barrett
Robert J. Campbell
Thomas Cantwell
Herbert M. Gardner
Omer G. Kropf
Robert W. Wilson

b) The Company's 2004 Stock Option Plan was approved by a vote of 5,135,009 for, 2,359,454 against, 61,840 abstentions and 1,641,981 unvoted.

c) Crowe Chizek and Company LLC was ratified as the Company's independent auditors by the holders of the Company's Class A Common Stock by a vote of 7,399,484 for, 1,443,445 against, and 355,355 abstentions.

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 May 4, 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 May 6, 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 March 27, 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: July 30, 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: July 30, 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: July 30, 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 June 26, 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: July 30, 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 June 26, 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: July 30, 2004

/s/ Robert W. Wilson
Chief Financial Officer