SUPREME INDUSTRIES INC
Form 10-Q
August 09, 2005

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 25, 2005

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		(I.R.S. Employer Identification No.)
incorporation or organization)		

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 15, 2005	
	Class A		10,376,965	
	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

			June 25,			December 25,
			2005			2004
Assets			(Unaudited)			
Current assets:						
	Cash and cash equivalents	$	299,293		$	1,736,483
	Accounts receivable, net		28,354,231			28,432,715
	Inventories		45,898,125			45,441,189
	Deferred income taxes		847,012			847,012
	Other current assets		3,075,873			4,222,636

		Total current assets					78,474,534			80,680,035
Property, plant and equipment, at cost							86,560,221			84,195,977
	Less, Accumulated depreciation and									
		amortization					38,533,968			37,005,013
		Property, plant and equipment, net					48,026,253			47,190,964
Intangible assets, net							4,295			30,066
Goodwill							735,014			735,014
Other assets							536,723			560,540
		Total assets				$	127,776,819		$	129,196,619

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

Supreme Industries, Inc. and Subsidiaries

Consolidated Balance Sheets, Concluded

		June 25, 2005		December 25, 2004
Liabilities and Stockholders' Equity		(Unaudited)		
Current liabilities:				
Current maturities of long-term debt	$	1,683,333	$	1,633,333
Trade accounts payable		10,159,053		18,717,757
Accrued income taxes		632,290		312,415
Other accrued liabilities		10,718,367		9,118,259
Total current liabilities		23,193,043		29,781,764
Long-term debt		28,476,053		28,766,667
Deferred income taxes		3,085,179		3,085,179
Total liabilities		54,754,275		61,633,610
Stockholders' equity		73,022,544		67,563,009
Total liabilities and stockholders' equity	$	127,776,819	$	129,196,619

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

Supreme Industries, Inc. and Subsidiaries												
Consolidated Statements of Income (Unaudited)												
					Three Months Ended							
					June 25,			June 26,				June 2
					2005			2004				2005
Revenue:												
	Net sales				$	95,216,407		$	90,740,648		$	185,538,
	Other income					138,914			105,297			300,
						95,355,321			90,845,945			185,838,
Costs and expenses:												

	Cost of sales					82,970,295			81,125,598			161,666,
	Selling, general and administrative					7,294,334			6,461,329			13,752,
	Interest					568,387			216,271			1,057,
						90,833,016			87,803,198			176,476,
		Income before income taxes				4,522,305			3,042,747			9,362,
	Income taxes					1,622,000			1,155,000			3,368,
		Net income			$	2,900,305		$	1,887,747		$	5,994,
Earnings per share:												
		Basic				$.23			$.16			$
		Diluted				.23			.15			
Shares used in the computation of												
	earnings per share:											
		Basic				12,391,341			12,086,558			12,288,
		Diluted				12,708,871			12,504,790			12,651,
Cash dividends per common share						$.035			$.035			$.
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 25,			June 26,
							2005			2004
Cash flows from operating activities:										
	Net income					$	5,994,649		$	2,877,516
	Adjustments to reconcile net income to net cash									
		provided by operating activities:								
			Depreciation and amortization				2,031,911			1,746,560
			Loss (gain) on disposal of equipment				8,561			(10,779)
			Changes in operating assets and liabilities				(5,885,324)			(2,964,263)
		Net cash provided by operating activities					2,149,797			1,649,034
Cash flows from investing activities:										
	Additions to property, plant and equipment						(2,878,352)			(6,369,223)
	Proceeds from disposal of equipment						28,362			17,608
	Purchase of short-term investments						(1,163,000)			-
	Decrease in other assets						23,817			21,040
		Net cash (used in) investing activities					(3,989,173)			(6,330,575)
Cash flows from financing activities:										
	Proceeds from revolving line of credit and other									

		long-term debt					66,065,429			68,062,923
	Repayments of revolving line of credit and									
		other long-term debt					(66,306,043)			(63,063,461)
	Payment of cash dividends						(862,788)			(784,179)
	Proceeds from exercise of stock options						1,505,588			422,612
		Net cash provided by financing activities					402,186			4,637,895
Change in cash and cash equivalents							(1,437,190)			(43,646)
Cash and cash equivalents, beginning of period							1,736,483			106,254
Cash and cash equivalents, end of period						$	299,293		$	62,608
Supplemental disclosure of noncash financing										
	activity:									
		Cash dividend declared				$	1,190,557		$	-
The accompanying notes are a part of the consolidated financial statements.										
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Supreme Industries, Inc. And Subsidiaries

Notes To 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 25, 2004 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 25, 2005 and June 26, 2004 are for 13 and 26 week periods, respectively.

<u>NOTE 2 - INVENTORIES</u>

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 25,			December 25,	
					2005			2004	
	Raw materials			$	27,014,563		$	26,390,350	
	Work-in-progress				7,543,292			9,795,961	
	Finished goods				11,340,270			9,254,878	
				$	45,898,125		$	45,441,189	

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 adjustments resulting from 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.

Supreme Industries, Inc. And Subsidiaries

Notes To Consolidated Financial Statements, Continued

NOTE 3 - EARNINGS PER SHARE

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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 25, 2005	June 26, 2004	June 25, 2005	Jur 2
Weighted average number of shares outstanding (used in computation of basic earnings per share)	12,391,341	12,086,558	12,288,776	12,0
Effect of dilutive stock options	317,530	418,232	363,117	4
Diluted shares outstanding (used in computation of diluted earnings per share)	12,708,871	12,504,790	12,651,893	12,4

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NOTE 4 - STOCK-BASED COMPENSATION

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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 Accountir Principles Board Opinion No. 25, "Accounting for Stock Issued to Employees."

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Supreme Industries, Inc. And Subsidiaries

Notes To Consolidated Financial Statements, Continued

NOTE 4 - STOCK-BASED COMPENSATION, Continued

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

	Three Months Ended		Six Months Ended	
	June 25, 2005	June 26, 2004	June 25, 2005	Jun 2
Net income, as reported	$2,900,305	$1,887,747	$5,994,649	$2,8
Deduct: Stock-based compensation expense determined under fair value based method, net of tax	(83,942)	(83,848)	(154,807)	(167
Pro forma net income	$2,816,363	$1,803,899	$5,839,842	$2,7
Basic earnings per share:				
As reported	$.23	$.16	$.49	
Pro forma	.23	.15	.48	
Diluted earnings per share:				
As reported	.23	.15	.47	
Pro forma	.22	.14	.46	

NOTE 5 - COMMON STOCK

The Company paid a three and one-half cent ($.035) per share cash dividend to all Class A and Class B common stockholders
each of the quarters ended June 25, 2005 and June 26, 2004. Additionally, the Company paid a three and one-half cent ($.035)
share and a three cent ($.03) per share cash dividend to all Class A and Class B common stockholders during the quarters ende
March 26, 2005 and March 27, 2004, respectively.

On June 6, 2005, the Company's Board of Directors declared a nine and one-half cent ($.095) per share cash dividend payable
August 1, 2005 to all Class A and Class B common stockholders of record on July 25, 2005. Accrued cash dividend payable o

$1,190,557 is included in other current liabilities as of June 25, 2005.

Supreme Industries, Inc. And Subsidiaries

Notes To Consolidated Financial Statements, Concluded

NOTE 6 - LEASE COMMITMENTS

On April 14, 2005, the Company entered into a third extension of an existing lease agreement with a related party. The third extension extends the lease term for certain of the Company's leased facilities in Goshen, Indiana and Griffin, Georgia for an additional five years, with a new expiration date of July 2010. Monthly rental payments under the related party lease agreeme $54,108 and increase in July of each successive year by an escalator defined in the lease agreement. All other terms and condi of the existing lease agreement remain unchanged.

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

Results of Operations

Net sales for the three months ended June 25, 2005 increased $4.5 million or 5.0% to $95.2 million from $90.7 million for the months ended June 26, 2004. Net sales for the six months ended June 25, 2005 increased $21.3 million or 13.0% to $185.5 fro $164.2 million for the six months ended June 26, 2004. The Company completed two large fleet contracts during the first half 2005 resulting in a majority of the increase in net sales. The higher fleet sales were a combination of a larger quantity of unit shipments along with price increases implemented in response to the significant raw material cost escalation experienced thro

2004 and continuing into 2005.

Gross profit as a percentage of net sales increased for the three and six month periods ended June 25, 2005 when compared to three and six month periods ended June 26, 2004. The following table presents the components of cost of sales as a percentage net sales and the change from period to period:

	Three Months Ended				Six Months Ended				
	June 25,		June 26,			June 25,		June 26,	
	2005		2004	Change		2005		2004	Change
Materials	56.9%		57.6%	(.7)%		56.7%		57.9%	(1.2)%
Direct labor	14.1		15.2	(1.1)		14.0		15.4	(1.4)
Overhead	13.8		13.7	.1		13.9		13.7	.2
Delivery	2.3		2.9	(.6)		2.5		2.8	(.3)
Cost of sales	87.1		89.4	(2.3)		87.1		89.8	(2.7)
Gross profit	12.9%		10.6%	2.3%		12.9%		10.2%	2.7%

Material cost as a percentage of net sales improved .7% for the three months ended June 25, 2005 and 1.2% for the six months ended June 25, 2005 when compared to corresponding periods in 2004. The reduction in material percentage in both periods resulted from price increases the Company implemented in response to its escalating raw material costs. While a majority of the raw material costs have stabilized, the Company is still experiencing upward cost pressure on petroleum-based resins and gelcoats. The Company is closely monitoring its major raw material commodities to enable a quick response to changes in cost and / or market conditions.

Results of Operations, Continued

Direct labor as a percentage of net sales for the three and six months ended June 25, 2005 was 14.1% and 14.0%, respectively. Direct labor improved over the comparative prior year periods primarily due to efficiencies associated with the production of large quantities of standardized fleet units and the impact of the implementation of price increases. Direct labor as a percentage of net sales is expected to rise somewhat over the next six months as the Company returns to the production of a higher concentration of customized retail units.

Despite the additional revenues resulting from higher fleet sales and price increases, overhead remained relatively constant as a percentage of net sales for the three and six month periods. The Company has experienced significant escalating group health insurance claim costs during 2005, particularly during the second quarter. Group health insurance expense increased $561 thousand and $738 thousand for the three and six month periods in 2005 compared to the 2004 comparative periods. In addition, depreciation expense has increased $171 thousand and $328 thousand for the 2005 three and six month periods compared to the 2004 comparative periods as a result of the $9.7 million of capital expenditures incurred since June 26, 2004.

Delivery expenses remained relatively unchanged as a percentage of net sales despite higher fuel costs. These higher fuel costs were offset by the increased number of fleet units invoiced in the first six months of 2005. Such products are generally not delivered by the Company but are picked up by the customers.

Selling, general and administrative expenses were 7.7% and 7.4% of net sales for the three and six months ended June 25, 2005 compared to 7.1% and 7.3% of net sales for the three and six months ended June 26, 2004. Selling expenses increased as a percentage of net sales primarily due to a reduction in cooperative marketing funds the Company received from chassis manufacturers in the first six months of 2005 versus the first six months of 2004. These funds, which are used to offset marketing and promotional expenses, were reduced by the chassis manufacturers due to their improving business conditions. Additionally, the Company experienced higher sales commission expense as a result of the additional revenues recorded in the first six months of 2005 compared to the first six months of 2004. General and administrative expenses increased primarily as a result of additional compensation expense related to the Company's incentive bonus plans which are based on pretax earnings.

Interest expense for the three and six months ended June 25, 2005 was $.6 million and $1.1 million compared to $.2 million and $.4 million for the three and six months ended June 26, 2004. The increase in interest expense was attributable to higher levels of borrowings to finance working capital and capital expenditures, and the rise in short-term interest rates.

The Company's effective income tax rate was 36.0% for the first six months of 2005 compared to 38.1% for the first six months of 2004. The decrease in the Company's effective tax rate is attributable to additional tax deductions allowed manufacturers by the 2004 American Jobs Creation Act and certain tax benefits resulting from the formation of a captive insurance company. The manufacturer's deduction will lower the Company's effective tax rate by approximately one percent. In late 2004, after a review of insurance risk management alternatives, the Company restructured certain of its legal entities and formed a wholly owned captive insurance company which resulted in a further reduction in the Company's effective tax rate.

Results of Operations, Concluded

Net income for the three and six months ended June 25, 2005 was $2.9 million and $6.0 million compared to $1.9 million and $2.9 million for the three and six months ended June 26, 2004. Basic earnings per share were $.23 and $.49 for the three and six months ended June 25, 2005 compared to $.16 and $.24 per share for the three and six months ended June 26, 2004. Diluted earnings per share were $.23 and $.47 for the three and six months ended June 25, 2005 compared to $.15 and $.23 per share for the three and six months ended June 26, 2004

Liquidity and Capital Resources

The Company's revolving line of credit, net income and depreciation were the major sources of cash flows during the six mon ended June 25, 2005. As a result of the higher levels of trade accounts receivable and inventories related to two large fleet con there was extensive use of our revolving line of credit during the first quarter of 2005. These contracts were completed during second quarter, resulting in a reduction in trade accounts receivable of $9.0 million and a reduction in inventories of $7.4 milli from the amounts of the end of the first quarter. These cash resources, along with cash flow from operations, were utilized to r trade accounts payable by $6.4 million and to reduce long-term debt obligations by $14.4 million during the second quarter of

Capital expenditures for the six months ended June 25, 2005 were $2.9 million. During the second quarter the Company comp the construction of an additional manufacturing facility at its Griffin, Georgia location and expended $1.4 million on this build project during the first six months. Our Jonestown, Pennsylvania location expended $.5 million in capital expenditures to cont improving operations at its recently acquired manufacturing plant adjacent to our other facilities. We expect our 2005 capital expenditures to approximate our 2005 depreciation expense of $4.0 million.

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

Contractual Obligations

Our fixed, noncancelable obligations as of June 25, 2005 were as follows:

	Payments due by period			
	Total	Less than 1 Year	1-3 Years	3-5 Years
Debt (a)	$30,159,386	$1,683,333	$26,309,386	$ 950,000
Operating leases (b)	3,478,574	797,910	1,327,964	1,298,592

Total	$33,637,960		$2,481,243		$27,637,350		$2,248,592		

(a) Amounts are included on the Consolidated Balance Sheets. For additional information regarding debt and related matters, s the Notes to Consolidated Financial Statements included in the Annual Report on Form 10-K for the year ended December 25

(b) For additional information regarding operating leases, see Note 8 of the Notes to Consolidated Financial Statements includ Annual Report on Form 10-K for the year ended December 25, 2004 and Note 6 of this Quarterly Report on Form 10-Q.

Critical Accounting Policies and Estimates

Management's discussion and analysis of its financial position and results of operations are based upon the Company's consoli statements, which have been prepared in accordance with accounting principles generally accepted in the United States of Am preparation of these financial statements requires management to make estimates and judgments that affect the reported amou liabilities, revenues and expenses and related disclosure of contingent assets and liabilities. The Company's significant accoun are discussed in Note 1 of the Notes to Consolidated Financial Statements included in the Annual Report on Form 10-K for th December 25, 2004. In management's opinion, the Company's critical accounting policies include allowance for doubtful acco and obsolete inventories, inventory relief, accrued insurance and accrued warranty.

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

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

Inventory Relief - For monthly and quarterly financial reporting, cost of sales is recorded and inventories are relieved by the u standard bills of material. Because of the customized nature of the Company's products, it is difficult to place full reliance on t bills of material for accurate relief of inventories. Although the Company continues to refine the process of creating accurate b materials, manual adjustments, which are based on estimates, are necessary to assure correct relief of inventories for products The estimate calculations consider the customized nature of products, historical inventory relief percentages, scrap variances a other factors which could impact inventory relief. The accuracy of the inventory relief is not known until the annual physical inventories are completed and it is not practical to consider more frequent physical inventories because of the sales order back and the costs associated with ceasing production for the purpose of conducting physical inventories. If the annual physical inventories result in significant favorable or unfavorable adjustments, such adjustments will affect future operating results.

Accrued Insurance - The Company has a self-insured retention against product liability claims with insurance coverage over a
above the retention. The Company is also self-insured for a portion of its employee medical benefits and workers' compensati
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 li
for claims incurred but not reported. Such estimates and any subsequent changes in estimates may result in adjustments to the Company's operating results in the future.

Critical Accounting Policies and Estimates, Concluded

Accrued Warranty - The Company provides limited warranties for periods of up to five years from the date of retail sales. Esti
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 (within the meaning of the Private Securities Litigation Reform Act of 1995),
than historical facts, which reflect the view of the Company's management with respect to future events. When used in this re
words such as "believe," "expect," "anticipate," "estimate," "intend," and similar expressions, as they relate to the Company o
plans or operations, identify forward-looking statements. Such forward-looking statements are based on assumptions made by
information currently available to the Company's management. Although management believes that the expectations reflected
such forward-looking statements are reasonable, it can give no assurance that such expectations are reasonable, and it can give
assurance that such expectations will prove to have been correct. Important factors that could cause actual results to differ ma
from such expectations include, without limitation, limitations on the availability of chassis on which the Company's product
dependent, availability of raw materials, raw material cost increases, and severe interest rate increases. Furthermore, the Com
can provide no assurance that such raw material cost increases can be passed on to its customers through implementation of p
increases for the Company's products. The forward-looking statements contained herein reflect the current views of the Comp
management with respect to future events and are subject to those factors and other risks, uncertainties and assumptions relati
the operations, results of operations, cash flows and financial position of the Company. The Company assumes no obligation
update the forward-looking statements or to update the reasons actual results could differ from those contemplated by such forward-looking statements.

Issues and Uncertainties

Business and Economic Cycles - The broad spectrum of industries that create demand for our products makes our business particularly sensitive to general economic conditions, including corporate profitability, interest rates, fuel costs, and consumer preference and spending patterns. Because of the replacement-nature of our products, an economic downturn could cause our customers to delay purchase of our products and adversely affect our ability to remain profitable.

Suppliers of Key Materials - We require substantial amounts of raw materials which we purchase from third party suppliers. R
materials (such as steel, aluminum and wood products) may not be available to us or we may be required to pay more for raw
materials because of, among other things, new laws or regulations, our suppliers' commitments to other purchasers, interruptic
production by suppliers, or general price fluctuations.

Delivery of Truck Chassis - We mount our truck bodies on truck chassis delivered from truck chassis manufacturers. If truck c
manufacturers experience disruptions in their businesses, we may be unable to sell or deliver our products. Work stoppages or
slowdowns experienced by the large truck manufacturers that supply truck chassis could result in delays or slowdowns in our
to deliver products to our customers. As a result, our sales and operating cash flows could be adversely affected.

Issues and Uncertainties, Concluded

Environmental, Health, and Safety Liabilities - Our operations are subject to a variety of federal, state and local environmental
health safety statutes and regulations, including those relating to emissions to the air, discharges to water, treatment, storage, a
disposal of waste and remediation of contaminated sites. In certain cases, these requirements may limit the productive capacity
operations. Certain laws, including the Federal Comprehensive Environmental Response, Compensation and Liability Act of
as amended, impose strict, and under certain circumstances, joint and several, liability for costs to remediate contaminated site
upon designated responsible parties, including site owners or operators and persons who dispose of waste at, or transport wast
such sites. The Company is unaware of any unrecorded liabilities in the areas of environmental, health and safety risks and is
party to any remediation of contaminated sites.

Loss of Key Management - Our ability to compete successfully and implement our business strategy depends on the efforts of
senior management personnel. The loss of the services of any of these individuals could have a material adverse affect on our
business. If we were unable to attract qualified personnel to our management, our existing management resources may become
strained, which would harm our business and our ability to implement our strategies.

Competition - Our products are produced by many companies including several with a national presence but most of which co
on a regional basis. We experience aggressive pricing practices from our national and regional competitors which can have an
adverse affect on both revenues and earnings. To date chassis manufacturers have chosen not to manufacture specialized vehic
because of the wide variety of options and equipment which are not efficiently produced on highly automated assembly line
operations. Though there is no indication to date, there is no assurance that this policy will not be modified.

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 for the year ended December 25, 2004.

ITEM 4. **CONTROLS AND PROCEDURES**

    Evaluation of Disclosure Controls and Procedures - The Company's chief executive officer and its chief fina officer, after carrying out an evaluation of the effectiveness of the Company's disclosure controls and proced (as defined in Securities Exchange Act Rules 13a-15(e) and 15(e)) as of the date of 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 provide reasonable assurance that the material information relatin the Company and its consolidated subsidiaries that is required to be in this quarterly report would be made k to them on a timely basis.

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Controls and Procedures, Concluded.

    Changes in Internal Controls - There were no significant changes in the Company's internal controls or in ot factors that could significantly affect the Company's disclosure controls and procedures during the Company fiscal quarter, nor any significant deficiencies or material weaknesses in such disclosure controls and proced 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 June 2, 2005. Below is a summary of matters voted upo that meeting.

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

					For		Against
			Arthur M. Borden		6,285,214		1,825,781
			Mark C. Neilson		7,700,473		410,522
			H. Douglas Schrock		7,753,453		357,542

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

      William J. Barrett

      Robert J. Campbell

      Thomas Cantwell

      Herbert M. Gardner

      Omer G. Kropf

      Robert W. Wilson

  b) Amendments to the Company's 2004, 2001, and 1998 Stock Option Plans were approved by the holders of t Company's Class A and Class B Common Stock by a vote of 6,593,250 for, 543,793 against, 19,470 absent and 3,063,613 unvoted.

  c) Crowe Chizek and Company LLC was ratified as the Company's independent registered public accounting f the holders of the Company's Class A and Class B Common Stock by a vote of 10,200,349 for, 10,640 agai 9,137 abstentions and 0 unvoted.

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ITEM 6. EXHIBITS

    Exhibits:

      Exhibit 10.3 Employment Contract between Robert W. Wilson and

            Supreme Corporation

      Exhibit 10.4 Employment Contract between Omer G. Kropf and

            Supreme Corporation

      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

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on behalf by the undersigned thereunto duly authorized.

                SUPREME INDUSTRIES, INC.

                By: /s/ Jeffery D. Mowery

DATE: August 9, 2005   Jeffery D. Mowery

                Vice President of Finance and Chief Financial Officer

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

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Exhibit 10.3

Employment Contract

Supreme Corporation

(Robert W. Wilson)

This Contract is entered into between **Supreme Corporation**, a Texas corporation (hereafter called "*Company*"), and **Robert**

Company is engaged in the business of manufacturing and selling specialized truck bodies. Company desires to retain the serv
Employee is willing and able to perform in that capacity.

By instrument dated July 1, 2003, Company and Employee entered into an Employment Contract providing for a term of three semi-retirement of Mr. Omer G. Kropf, the office of President of Company is now vacant, and the Board of Directors of Comp executive leadership Mr. Wilson has shown, Employee should be, and has been, named as the President of Company. This Co completely replaced the earlier Employment Contract dated July 1, 2003.

Accordingly, in consideration of the mutual covenants herein contained, the parties to this Contract agree as follows:

1. ***Employment***. Company hereby continues the employment of Employee, and Employee hereby accepts such employment fr contained.

2. ***Term of Employment***. Subject to the provisions for termination hereafter provided, the term of this Contract shall be for a te and ending on **April 30, 2008**.

3. ***Duties of Employee***. Employee is employed as President and Chief Operating Officer of Company. It is understood and agr control of Company's Board of Directors, as required by the Texas Business Corporation Act, and as a result Employee shall, during the term of this Contract, serve in any other executive capacity considering his experience and performance record to d substantially all of his time, attention, best efforts, and energy to the business of Company, and may not, during the term of thi business activities which interfere with his ability to carry out his obligations hereunder. However, such restriction shall not be investments in (non-competitive) business enterprises so long as Employee will not be required to render personal services to normal business hours with Company.

4. ***Compensation***. To the extent Employee continues to comply with all of the provisions of this Contract (including the cover contained in **Exhibits "A" and "B"** attached hereto):

a. ***Base Salary***. Company shall pay to Employee a minimum base salary of **$200,000** per year payable in twenty-six (26) equa such other sequence of payments as determined by Company's then existing payroll policies), from which federal withholding

b. ***Pre-Tax Bonus***. It is anticipated that at the end of each calendar year, approval of the Board of Directors will be requested l distributions from Company's Bonus Payment Plan, the amount of which will be dependent upon the operating results of Com approval by the Chairman of the Board of the portion of the bonus recommended to be distributed to Employee), Employee sh salary referred to above, a pre tax bonus in the amount so approved by the Board of Directors; and

c. ***Increases***. The Board of Directors of Company may, at any time, elect to increase Employee's base salary above the amoun

5. ***Fringe Benefits***. During the period that Employee continues to comply with all of the provisions of this Contract, Employe

a. ***Medical Benefits***. Employee and his dependent family members shall be covered under the same group hospitalization, acc shall provide from time to time for other officers; provided, however, that (i) Employee shall pay the same portion of the cost officers generally, and (ii) Employee shall apply for and elect to participate in Medicare parts A and B, at his own expense, as

b. ***Insurance.*** As reimbursement for insurance owned by Employee (and/or his wife), Company shall pay to Employee, each y premiums paid on insurance of any kind covering Employee or "last to die" insurance covering the lives of Employee and his

In addition to the Reimbursement Amount, Company shall also pay to Employee, each year, such amount which, after taking i "deemed income" (such "deemed income" in no event to exceed $30,000) to Employee (for the Reimbursement Amount and t such additional taxes (the "Gross-Up Amount"). In making the determination of the Gross-Up Amount, the following formula Employee's marginal tax bracket + .014 [Medicare] + Employee's marginal tax bracket for state income taxes, if any, + city ta example, assuming that: (i) the annual premium is $30,000.00 (Reimbursement Amount = $30,000); (ii) Employee is in the 35 Amount is not subject to social security taxes; (iv) Employee is in the 10% state income tax bracket; and (v) the Reimburseme Gross-Up Amount would be: $30,000/1 (.35 + .014 + .1) minus $30,000 = $25,970.15;

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c. ***Dental Benefits***. Company shall pay or reimburse Employee for all family dental expenses up to a maximum of $5,000 per

d. ***Paid Vacation***. Each calendar year (or proportion thereof), Employee may take a vacation of four (4) weeks during which t

e. ***Automobile***. Company shall provide an automobile for Employee's use in connection with the services to be rendered by Em reimburse Employee for maintenance and repair expenses of the automobile upon submission of vouchers or itemized lists of Company's policy. For so long as Company owns (or leases) the automobile, Company shall insure the automobile with the sa provided for executive officers of Company. Company agrees that Employee shall be designated as an additional insured on a insurance coverage. In the event the automobile is damaged or destroyed by reason of accident, theft, vandalism, or otherwise for any such loss or damage (including out-of-pocket deductibles); and

f. ***Other Benefits***. No provision of this Contract shall preclude Employee from participating in any fringe benefit plan now in Company shall be under no obligation to provide for his participation in, or to institute, any such plan or to make any contribu are provided to all Company employees as a group, or to all of Company's senior officers as a group.

6. ***Business Expenses***. Employee may incur reasonable expenses, as determined by Company's Chairman of the Board, in co including expenses for entertainment, travel, and similar items. Company agrees to reimburse Employee for all such reasonab from time to time as required by Company, of an itemized account of such expenditures; provided, however, Employee shall r permitted by the Internal Revenue Code of 1986, as amended, without prior written approval from the Chairman of the Board

7. ***Key-Man Insurance***. Company may, at any time during the term of this Contract, apply for and procure as owner, and for i such amounts and in such forms as Company may select. Employee hereby acknowledges the fact that he will have no interes However, Employee agrees that he shall, at Company's request, submit to such medical examinations, supply such informatio by the insuring companies.

8. ***Termination of Employment***.

a. ***By Company***.

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(1) ***Date of Termination***. Company may at any time terminate this Contract, in which event Employee shall leave the premise
specified by Company in the notice of termination (which date can be as early as the date of such notice).

(2) ***For Cause***. If such termination is "*for cause*," Company will have no obligation to pay to Employee any compensation or
For purposes of the preceding sentence, the phrase "*for cause*" will be deemed to mean:

(a) absence from Company's offices, physical or mental illness, or any other reason, for any successive period of forty-five (4
any one of Company's fiscal years (except that any vacation periods, travel on Company business, or leaves of absence specifi
shall not be considered as periods of absence from employment);

(b) Employee's commission of an act of gross negligence in the performance of his duties or obligations hereunder;

(c) Employee's commission of any act of fraud, malfeasance, disloyalty, or breach of trust against the Company, or Employee
paragraph 9 below or contained in **Exhibits "A" or "B"** hereto;

(d) Employee's refusal, or substantial inability, to perform the duties assigned in good faith to him pursuant to paragraph 3 her

(e) Employee dies or gives affirmative indication, in the opinion of a majority of Company's Board of Directors, that he no lo
or

(f) Employee is guilty of acts of moral turpitude or dishonesty in Company's affairs, gross insubordination or the equivalent, o
of the provisions of this Contract.

(3) ***Not For Cause***. If such termination is based on any reason other than "*for cause*," Company shall be obligated to pay to E
term of this Contract (on a monthly basis at the same rate as payable immediately before the Date of Termination). In additio
calendar year during which occurred the event triggering such Date of Termination, Company shall pay to Employee his Prop
paragraph 4.b. above. For this purpose, Employee's "*Proportionate Share*" will be a fraction the numerator of which is the nu

such Date of Termination and the denominator of which is the total number of days in such calendar year.

(a) Included within the definition of a termination of Employee other than "for cause" will be a "*Change in Control of Compa*
"*Change in Control of Company*" will mean a change in control of a nature that would be required to be reported in response t
under the Securities Exchange Act of 1934 (the "Exchange Act"); provided that, without limitation, such a change in control w
(as such term is used in Sections 13(d) and 14(d) of the Exchange Act), other than Company or any "person" who on the date
becomes the "beneficial owner" (as defined in Rule 13d-3 under the Exchange Act), directly or indirectly, of securities of Con
voting power of Company's then outstanding securities, or (Z) during any period of two consecutive calendar years during the
beginning of such period constitute the Board of Directors of Company cease for any reason to constitute at least a majority th
not a director at the beginning of such period has been approved in advance by directors representing at least two-thirds of the
beginning of the period.

(b) If, at the time of termination, Company was providing an automobile to Employee under paragraph 5.e. above, then, for a
Employee to Company, the following shall apply: (i) if Company owned the automobile, Company shall transfer the title (free
Employee (along with any insurance coverage [if assignable]); and (ii) if Company was leasing such automobile, Company sh
interest in and to such lease.

(c) Employee shall not be required to mitigate the amount of any payment provided for in this subparagraph 3) by seeking oth
of any payment provided for in this subparagraph 3) be reduced by any compensation earned by Employee as the result of self

b. ***By Employee***. If such termination is caused by Employee for any reason, Company will have no obligation to pay to Emplo
the Date of Termination.

9. ***Disclosure of Confidential Information; Covenant Not To Compete***. Company possesses secret and confidential equipmen
and information, and customer lists used or intended for utilization in its operations of which Employee has obtained or may c
serious harm if this confidential information were disclosed or if Employee used this information to compete against Compan
services

hereunder may develop or conceive new and additional inventions and improvements with respect to such matters. According
with the execution of this Contract he shall execute and deliver to Company and thereafter abide by the terms of a "*Confidenti*
and "*Disclosure and Invention Agreement*," copies of each of which are attached hereto respectively as **Exhibits "A" and "B**

10. ***Remedies.*** Employee agrees that in the event of his breach of his covenants and agreements contained or referenced in this
injunctive or similar relief from a court of competent jurisdiction. The covenants contained in **Exhibits "A" and "B"** hereof
any other agreements between Company and Employee, and the existence of any claim or cause of action of Employee agains
otherwise, shall not constitute a defense to the enforcement by Company of those conveyances. Company shall be entitled to r
the event of a breach, or attempted breach, of such covenants by the Employee. The remedies of Company and Employee und

any other remedies to which any party may be entitled hereunder, including a right of offset, whether at law or in equity.

11. ***Notices***. All notices allowed or required to be given hereunder must be in writing and dispatched by United States certifie the party entitled to such notice shown at the end of this Contract. Either party hereto may change the address to which any su writing to the other party of such change. Any time limitation provided for in this Contract shall commence with the date that the date or postmark of any return receipt indicating the date of delivery of such notice to the addressee shall be conclusive ev hereto, copies of all notices should be sent to:

Mr. Herbert M. Gardner

Chairman of the Board and Chief Executive Officer

Supreme Corporation

c/o Barrett-Gardner Associates, Inc.

4 Darley Road

Great Neck, NY 11201

Haynes and Boone, LLP

201 Main Street, Suite 201

Fort Worth, Texas 76102

Attn: Rice M. Tilley, Jr., Esq.

12. ***Assignment***. Neither Employee nor anyone claiming under him may commute, encumber, or dispose of the right to receiv hereunder is expressly declared to be non-assignable and non transferable by Employee, and in the event of any attempted ass liability hereunder; provided, however, the foregoing shall not apply to assignments by operation of law, such as to a guardian

13. ***Waiver***. The waiver by Company of Employee's breach of any provision hereof shall not operate or be construed as a waiv

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14. ***Binding Effect***. This Contract shall be binding upon the parties hereto and their heirs, successors, executors, administrator in paragraph 12, assigns.

15. ***Survival of Provisions***. All provisions of this Contract, including all representations, warranties, covenants, and agreemen execution and delivery hereof and any investigation of the parties with respect thereto. The provisions of paragraphs 9 and 10, termination or amendment of this Contract.

16. ***Validity***. If any provision of this Contract is held by a court of law to be illegal or unenforceable, the remaining provisions In lieu of such illegal or unenforceable provision, there shall be added automatically as a part of this Contract a provision as si provision as may be possible and be legal and enforceable.

17. ***Amendments***. This Contract may be amended at any time and from time to time in whole or in part by an instrument in wr amendment and duly executed by Company and the Employee.

18. ***Duplicate Originals***. This Contract has been executed in duplicate originals, each of which for all purposes is to be deeme collectively, one agreement; but in making proof of this Contract, it will not be necessary to produce or account for more than

19. ***Captions***. The captions or section headings of this Contract are provided for convenience and shall not limit or affect the i

20. ***Governing Law***. This Agreement has been made in, and its validity, interpretation, construction, and performance shall be of the State of Indiana, without reference to its laws governing conflicts of law. Each party hereby irrevocably agrees that any Agreement may be brought in the courts of the State of Indiana, or in any United States District Court of Indiana, and, by its e party hereby irrevocably submits to each such jurisdiction and hereby irrevocably waives any and all objections which it may party further consents and agrees that any process or notice of motion or other application to either of said Courts or any judge proceedings hereunder, may be served inside or outside the State of Indiana by registered or certified mail, return receipt requ receipt thereof, or in such other manner as may be permissible under the rules of said Courts.

21. ***Complete Understanding***. This Contract constitutes the complete understanding between the parties hereto, except as othe respect to the employment of Employee. This Contract supersedes all prior agreements and understandings between the partie

IN WITNESS WHEREOF, the parties have executed this Contract this 4th day of August, 2005, to be effective May 1, 2005

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COMPANY: **EMPLOYEE:**

  SUPREME CORPORATION

  By: /s/Herbert M. Gardner   /s/Robert W. Wils

      Herbert M. Gardner   Robert W. Wilson

      Chairman of the Board   518 Carter Road

                        Goshen, Indiana 4

Exhibit "A"

to

Employment Contract

Confidentiality Agreement and Covenant Not To Compete

Robert W. Wilson (hereafter called "*Employee*") has entered into an Employment Contract with **Supreme Corporation**, a Te
which is in the business of manufacturing and selling specialized truck bodies.

By signing this Agreement, Employee acknowledges his understanding of the following:

A. All companies have information, generally not known outside the company, called "*confidential information*." All compani
employees, and consequently many employees must have access to confidential information. At times the employee himself m
his job;

B. The phrase "*confidential information*" as used in this Agreement includes information known as, referred to, or considered
limitation, any technical, economic, financial marketing, computer program, computer software, computer data (regardless of
source and object programs or codes, job operating control language procedures, data entry utility programs, sorts, and miscel
data entry input forms, operations and installation instructions, report samples, data files, printouts, or other information about
knowledge among competitors or other companies who might like to possess such confidential information or might find it us
include customer lists, price lists, items in research or development, methods of manufacture, scientific studies or analyses, de
for old products, refining technology, merchandising and selling techniques, contracts, and licenses, purchasing, accounting, l
computer programs and operating manuals, computer source codes, and any other information affecting or relating to the busi
plans or processes. This list is merely illustrative and the confidential information covered by this Agreement is not limited to

C. Company's confidential information, including information referred to as, known as, or considered to be, trade secrets, repr
aspect of Company's business, and it would be seriously damaged if Employee breached the position of confidential trust in w

confidential information to others or by departing and taking with him the aforesaid unique information compiled over a perio
against Company or disclosing such information to Company's competitors, now existing or hereafter formed.

Accordingly, in consideration of TEN DOLLARS ($10.00) paid to Employee by Company, the receipt and sufficiency of whi
agreement to employ him, Employee agrees as follows (which will constitute an agreement ancillary to Employee's Employm

1. Confidential information, including information referred to as, known as, or considered to be, trade secrets, is proprietary to
information in strictest confidence, and not to make use thereof except in performance of duties under the Employment Contra
Company, Employee may not disclose to others (excepting Company officers or employees having a need to know who have a
themselves not to use or disclose it) any confidential information originated, known to, or acquired by Employee while emplo
such period not to remove from the premises any of Company's records or other written or tangible materials, including witho
(whether prepared by Employee or others) containing any confidential information, except as required for Employee to proper
Company. Exceptions to these restrictions may be made only by means of Company's permission given in writing signed by th
Company's parent, Supreme Industries, Inc., pursuant to an affirmative approval by a majority of Supreme Industries, Inc.'s Bo

2. During a period of two (2) years following the cessation of Employee's employment with Company, Employee covenants th
capacity, including without limitation, as an agent, consultant, officer, shareholder, or employee of any business enterprises or
in which Employee may have a direct or indirect interest, shall not, directly or indirectly for himself or on behalf of any other
venture or other undertaking which is directly or indirectly competitive with the business or operations of Company (and/or an
prior to, the cessation of Employee's employment with Company. Without limiting the generality of the foregoing, Employee
subsidiaries, (ii) be employed by, (iii) be an affiliate (as defined by Securities and Exchange Commission Rule 405 under the S
for, or (v) have an equity or ownership interest in, any person, firm, partnership, joint venture, or corporation that so competes
its subsidiaries. Further, Employee will not solicit for employment or advise or recommend to any other person that such perso
employee of the Company or any of its subsidiaries who was an employee at, or prior to, the cessation of Employee's employm

with Company. The foregoing covenant not to compete shall be limited to a territory consisting of those states in which the Co
of cessation of Employee's employment with Company. If for any reason any court of competent jurisdiction finds these cover
scope, the prohibitions herein contained shall be restricted to such time and geographic areas as such court determines to be re
restrictions stated above will not apply if Company liquidates or if Employee becomes employed by a company (or its affiliate
stock or business assets of Company.

3. Employee understands and agrees that his violation of any of the provisions of this Agreement will constitute irreparable in
enjoin Employee or the business enterprise with which he may have become associated from further violations, in addition to
have under law and equity, including recovery of damages from Employee and a right of offset.

4. Each party shall be entitled to receive from the other party reimbursement of attorney's fees and related legal costs to the ex
enforcement or defense, as the case may be, of the terms and conditions hereof.

5. The waiver by Company of Employee's breach of any provision hereof shall not operate or be construed as a waiver of any shall be binding upon the parties hereto and their heirs, successors, executors, administrators, personal representatives, and ass covenants, obligations and duties hereunder. All provisions of this Agreement shall survive the termination or amendment of I

6. If any provision of this Agreement is held by a court of law to be illegal or unenforceable, the remaining provisions of the A lieu of such illegal or unenforceable provision, there shall be added automatically as a part of this Agreement a provision as si provision as may be possible and be legal and enforceable.

7. This Agreement has been made in, and its validity, interpretation, construction, and performance shall be governed by and b Indiana, without reference to its laws governing conflicts of law. Each party hereby irrevocably agrees that any legal action or be brought in the courts of the State of Indiana, or in any United States District Court of Indiana, and, by its execution and del irrevocably submits to each such jurisdiction and hereby irrevocably waives any and all objections which it may have as to ve consents and agrees that any process or notice of motion or other application to either of said Courts or any judge thereof, or a hereunder, may be served inside or outside the State of Indiana by registered or certified mail, return receipt requested, postag or in such other manner as may be permissible under the rules of said Courts.

IN WITNESS WHEREOF, the parties have executed this Agreement this 4th day of August, 2005, to be effective May 1, 200

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                      /s/Robert W. Wilson

                      Robert W. Wilson

                      518 Carter Road

                      Goshen, Indiana 46526

ACCEPTED:

  SUPREME CORPORATION

  By: /s/Herbert M. Gardner

      Herbert M. Gardner

      Chairman of the Board

Exhibit "B"

to

Employment Contract

Disclosure and Invention Agreement

Robert W. Wilson (hereafter called "*Employee*") has entered into an Employment Contract with **Supreme Corporation**, a Te
which is in the business of manufacturing and selling specialized truck bodies.

In consideration of TEN DOLLARS ($10.00) paid to Employee by Company, the receipt and sufficiency of which are hereby
employ him pursuant to an Employment Contract (to which this **Exhibit "B"** is attached) between Company and Employee th
by reference for all purposes, Employee agrees as follows:

1. Employee shall communicate to Company promptly and fully all ideas and the expressions thereof, conceptions, improveme
adaptations, creations, and inventions (whether patentable or copyrightable or not) conceived or made by Employee (whether
("*Ideas*") from the time of entering Company's employment until one year after Employee's employment is terminated for any
reason, (a) which involve or pertain to, directly or indirectly, the business, assets, activities, computers or computer programs,
to the cessation of Employee's employment by Company, or (b) which result from or are suggested by any work which Emplo
perform for or on behalf of Company, in whole or in part, as existed at or prior to the cessation of Employee's employment by

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2. Employee shall assist Company during and subsequent to Employee's employment in every proper way (solely at Company
its own benefit in any or all countries of the world, and to sign all proper papers, patent applications, assignments, and other d
understood that such Ideas will remain the sole and exclusive property of Company, and shall not be disclosed to any person,
permitted herein.

3. Written records of Employee's Ideas in the form of notebook records, sketches, drawings or reports, will remain the propert

4. Employee represents that Employee has no agreements with or obligations to others in conflict with the foregoing.

5. Employee understands that this Agreement may not be modified or released except in writing signed by all members of the

6. Employee understands and agrees that his violation of any of the provisions of this Agreement will constitute irreparable in enjoin Employee or the business enterprise with which he may have become associated from further violations, in addition to have at law and equity, including recovery of damages from Employee and a right of offset. Each party shall be entitled to rec attorney's fees and related legal costs to the extent incurred in connection with the successful enforcement or defense, as the c

7. This Agreement shall be binding upon the parties hereto and their respective heirs, successors, executors, administrators, pe not assign his covenants, duties, or obligations hereunder to any other person. The waiver by Company of Employee's breach construed as a waiver of any subsequent breach by Employee.

8. If any provision of this Agreement is held by a court of law to be illegal or unenforceable, the remaining provisions of the A lieu of such illegal or unenforceable provision, there shall be added automatically as a part of this Agreement a provision as si provision as may be possible and be legal and enforceable.

9. This Agreement has been made in, and its validity, interpretation, construction, and performance shall be governed by and b Indiana, without reference to its laws governing conflicts of law. Each party hereby irrevocably agrees that any legal action or be brought in the courts of the State of Indiana, or in any United States District Court of Indiana, and, by its execution and del irrevocably waives any and all objections which it may have as to venue in any of the above courts. Each party further consen or other application to either of said Courts or any judge thereof or any notice in connection with any proceedings hereunder, by registered or certified mail, return receipt requested, postage prepaid, and be effective as of the receipt thereof, or in such o of said Courts.

IN WITNESS WHEREOF, the parties have executed this Agreement this 4th day of August, 2005, to be effective May 1, 200

                  /s/Robert W. Wilson

                  Robert W. Wilson

                  518 Carter Road

                  Goshen, Indiana 46526

ACCEPTED:

  SUPREME CORPORATION

  By: /s/Herbert M. Gardner

      Herbert M. Gardner

      Chairman of the Board

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Exhibit 10.4

Employment Contract

Supreme Corporation

(Omer G. Kropf)

This Contract is entered into between **Supreme Corporation**, a Texas corporation (hereafter called "*Company*"), and **Omer**

Company is engaged in the business of manufacturing and selling specialized truck bodies and buses. Company desires to obt executives, and Employee is willing and able to perform in that capacity.

By instrument dated May 1, 2002, Company and Employee entered into an Employment Contract employing Employee as a providing for a term of 3 years ending on April 30, 2005. With such earlier Employment Contract having come to an end, Em flexible relationship with Company. For that reason, Company's Board of Directors has approved an arrangement whereby En Director of Special Projects for Company.

Accordingly, in consideration of the mutual covenants herein contained, the parties to this Contract agree as follows:

1. ***Employment***. Company hereby continues the employment of Employee, and Employee hereby accepts such employment fr
contained.

2. ***Term of Employment***. Subject to the provisions for termination hereafter provided, the term of this Contract shall be for a t

3. ***Duties of Employee***. Employee is employed as Vice Chairman and Managing Director of Special Projects for Company. Er
of Company on such projects as may be assigned to him by the Chief Executive Officer or Chief Operating Officer, provided t
days per month (unless otherwise agreed to by Employee and the Chief Executive Officer or Chief Operating Officer).

4. ***Compensation***. To the extent Employee continues to comply with all of the provisions of this Contract (including the cover
contained in **Exhibits "A" and "B"** attached hereto), Company shall pay to Employee during the first year of the term of this
year payable in twenty-six (26) equal payments of $5,384.62 (or in accordance with such other sequence of payments as deter
policies), from

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which federal withholding and social security taxes shall be deducted. During each of the second and third years of the term o
minimum base salary of $120,000.00 per year payable in twenty-six (26) equal payments of $4,615.38 (or in accordance with
Company's then existing payroll policies), from which federal withholding and social security taxes shall be deducted.

5. ***Fringe Benefits***. During the period that Employee continues to comply with all of the provisions of this Contract, Employe

a. ***Medical Benefits***. Employee and his dependent family members shall be covered under the same group hospitalization, acc
shall provide from time to time for other officers; provided, however, that (i) Employee shall pay the same portion of the cost
officers generally, and (ii) Employee shall apply for and elect to participate in Medicare parts A and B, at his own expense, as

b. ***Dental Expenses***. Company shall pay or reimburse Employee for all dental expenses of Employee and any dependent famil
maximum of $5,000 per year;

c. ***Automobile***. At the present time, Employee has the use of a Company-owned automobile. During his term of employment,
automobile. Company shall pay or reimburse Employee for maintenance and repair expenses of the automobile upon submissi
prepared in compliance with Company's policy. For so long as Company owns the automobile, Company shall insure the auto
company coverage that is provided for executive officers of Company. Company agrees that Employee shall be designated as
policy providing liability insurance coverage. In the event the automobile is damaged or destroyed by reason of accident, theft
any liability to Company for any such loss or damage (including out-of-pocket deductibles);

d. ***Other Benefits***. No provision of this Contract shall preclude Employee from participating in any fringe benefit plan now in
Company shall be under no obligation to provide for his participation in, or to institute, any such plan or to make any contribu
are provided to all Company employees as a group, or to all of Company's senior officers as a group.

6. ***Business Expenses***. Employee may incur reasonable expenses, as determined by the Chairman of the Board of Company, i
him under the terms of Section 3, above, including related expenses for food, travel, and similar items. Company agrees to rei
upon the presentation by Employee, from time to time as required by Company, of an itemized account of such expenditures;
sums in excess of those amounts permitted by the Internal Revenue Code of 1986, as amended, without prior written approval

7. ***Termination of Employment***.

a. ***By Company***.

1) ***Date of Termination***. Company may at any time terminate this Contract, in which event Employee shall leave the premises
specified by Company in the notice of termination (which date can be as early as the date of such notice).

2) ***For Cause***. If such termination is "*for cause*," Company will have no obligation to pay to Employee any compensation or f
For purposes of the preceding sentence, the phrase "*for cause*" will be deemed to mean:

a) Employee's refusal, or substantial inability, to perform the duties assigned in good faith to him pursuant to paragraph 3 here

b) Employee's commission of an act of gross negligence in the performance of his duties or obligations hereunder;

c) Employee's commission of any act of fraud, malfeasance, disloyalty, or breach of trust against the Company, or Employee f
paragraph 8 below or contained in **Exhibits "A" or "B"** hereto;

d) Employee dies or gives affirmative indication, in the opinion of a majority of Company's Board of Directors, that he no lon
or

e) Employee is guilty of acts of moral turpitude or dishonesty in Company's affairs, gross insubordination or the equivalent, o
the provisions of this Contract.

3) ***Not For Cause***. If such termination is based on any reason other than "*for cause*," Company shall be obligated to continue r same rate as payable immediately before the date of Termination, and to provide Medical Benefits as provided in paragraph 5(Contract.

b. ***By Employee***. If such termination is caused by Employee for any reason, Company will have no obligation to pay to Emplo the Date of Termination.

8. ***Disclosure of Confidential Information; Covenant Not To Compete***. Company possesses secret and confidential equipmen and information, and customer lists used or intended for utilization in its operations of which Employee has obtained or may o serious harm if this confidential information were disclosed or if Employee used this information to

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compete against Company. Further, Employee in the performance of services hereunder may develop or conceive new and ad to such matters. Accordingly, Employee hereby agrees that simultaneously with the execution of this Contract he shall execut the terms of a "*Confidentiality Agreement and Covenant Not to Compete*" and "*Disclosure and Invention Agreement*," copies o **Exhibits "A" and "B"** and incorporated herein by reference.

9. ***Remedies***. Employee agrees that in the event of his breach of his covenants and agreements contained or referenced in this C injunctive or similar relief from a court of competent jurisdiction. The covenants contained in **Exhibits "A" and "B"** hereof s any other agreements between Company and Employee, and the existence of any claim or cause of action of Employee agains otherwise, shall not constitute a defense to the enforcement by Company of those conveyances. Company shall be entitled to r the event of a breach, or attempted breach, of such covenants by the Employee. The remedies of Company and Employee unde any other remedies to which any party may be entitled hereunder, including a right of offset, whether at law or inequity.

10. ***Notices***. All notices allowed or required to be given hereunder must be in writing and dispatched by United States certifie the party entitled to such notice shown at the end of this Contract. Either party hereto may change the address to which any su writing to the other party of such change. Any time limitation provided for in this Contract shall commence with the date that the date or postmark of any return receipt indicating the date of delivery of such notice to the addressee shall be conclusive ev hereto, copies of all notices should be sent to:

Mr. Robert W. Wilson, President

Supreme Corporation

2581 E. Kercher Road

Goshen, Indiana 46528

Haynes and Boone, LLP

2200 Main Street

Suite 2200

Fort Worth, Texas 76102

Rice M. Tilley, Jr., Esq.

11. ***Assignment.*** Neither Employee nor anyone claiming under him may commute, encumber, or dispose of the right to receiv
hereunder is expressly declared to be non-assignable and non transferable by Employee, and in the event of any attempted ass
liability hereunder; provided, however, the foregoing shall not apply to assignments by operation of law, such as to a guardian

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12. ***Waiver.*** The waiver by Company of Employee's breach of any provision hereof shall not operate or be construed as a waiv

13. ***Binding Effect***. This Contract shall be binding upon the parties hereto and their heirs, successors, executors, administrato
in paragraph 11, assigns.

14. ***Survival of Provisions***. All provisions of this Contract, including all representations, warranties, covenants, and agreemen
execution and delivery hereof and any investigation of the parties with respect thereto. The provisions of paragraphs 8 and 9,
termination or amendment of this Contract.

15. ***Validity***. If any provision of this Contract is held by a court of law to be illegal or unenforceable, the remaining provisions
In lieu of such illegal or unenforceable provision, there shall be added automatically as a part of this Contract a provision as s
provision as may be possible and be legal and enforceable.

16. ***Amendments***. This Contract may be amended at any time and from time to time in whole or in part by an instrument in w
amendment and duly executed by Company and the Employee.

17. ***Duplicate Originals***. This Contract has been executed in duplicate originals, each of which for all purposes is to be deeme
collectively, one agreement; but in making proof of this Contract, it will not be necessary to produce or account for more than

18. ***Captions***. The captions or section headings of this Contract are provided for convenience and shall not limit or affect the i

19. ***Waiver of ADEA Claims***. Employee acknowledges that this employment agreement providing a limited and flexible arran
discussions with Employee with a view toward facilitating his transition to retirement, which will become effective on April 3
attorney of his own choosing before signing it, and to thoroughly discuss all aspects of this Agreement with such attorney. Em
this Agreement freely and voluntarily. Employee further understands and agrees that:

a. He hereby expressly gives up any and all rights or clams arising under the Age Discrimination in Employment Act of 1967, have against any the Company up to the date he signs this Agreement;

b. He gives up his rights under the ADEA, in exchange for valuable consideration which he has received or will receive from entitled;

c. He acknowledges that he has had at least twenty-one (21) calendar days to consider the terms of this Agreement; and

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d. He will have seven (7) calendar days from the date he signs this Agreement to revoke it (the "Revocation Period") by giving hereof; and,

e. The waiver of his claims under the ADEA shall not become effective or enforceable until the Revocation Period has expired Revocation Period Employee will not be entitled to receive the compensation and benefits provided for above.

20. ***Governing Law***. This Agreement has been made in, and its validity, interpretation, construction, and performance shall be of the State of Indiana, without reference to its laws governing conflicts of law. Each party hereby irrevocably agrees that any Agreement may be brought in the courts of the State of Indiana, or in any United States District Court of Indiana, and, by its e party hereby irrevocably submits to each such jurisdiction and hereby irrevocably waives any and all objections which it may party further consents and agrees that any process or notice of motion or other application to either of said Courts or any judge proceedings hereunder, may be served inside or outside the State of Indiana by registered or certified mail, return receipt requ receipt thereof, or in such other manner as may be permissible under the rules of said Courts.

21. ***Complete Understanding***. This Contract constitutes the complete understanding between the parties hereto, except as othe respect to the employment of Employee. This Contract supersedes all prior agreements and understandings between the partie

IN WITNESS WHEREOF, the parties have executed this Contract this 4th day of June, 2005, to be effective May 1, 2005.

COMPANY: **EMPLOYEE:**

  SUPREME CORPORATION

  By: /s/Robert W. Wilson   /s/Omer G. Kropf

      Robert W. Wilson   Omer G. Kropf

      President   1077 East North Shore Dri

                      Syracuse, Indiana 46567

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Exhibit "A"

to

Employment Contract

Confidentiality Agreement and Covenant Not To Compete

Omer G. Kropf (hereafter called "*Employee*") has entered into an Employment Contract with Supreme Corporation, a Texas c in the business of manufacturing and selling specialized truck bodies.

By signing this Agreement, Employee acknowledges his understanding of the following:

A. All companies have information, generally not known outside the company, called "*confidential information*." All compani employees, and consequently many employees must have access to confidential information. At times the employee himself n his job;

B. The phrase "*confidential information*" as used in this Agreement includes information known as, referred to, or considered limitation, any technical, economic, financial marketing, computer program, computer software, computer data (regardless of source and object programs or codes, job operating control language procedures, data entry utility programs, sorts, and miscel data entry input forms, operations and installation instructions, report samples, data files, printouts, or other information about knowledge among competitors or other companies who might like to possess such confidential information or might find it us include customer lists, price lists, items in research or development, methods of manufacture, scientific studies or analyses, de for old products, refining technology, merchandising and selling techniques, contracts, and licenses, purchasing, accounting, l computer programs and operating manuals, computer source codes, and any other information affecting or relating to the busi plans or processes. This list is merely illustrative and the confidential information covered by this Agreement is not limited to

C. Company's confidential information, including information referred to as, known as, or considered to be, trade secrets, repr aspect of Company's business, and it would be seriously damaged if Employee breached the position of confidential trust in w confidential information to others or by departing and taking with him the aforesaid unique information compiled over a perio against Company or disclosing such information to Company's competitors, now existing or hereafter formed.

Accordingly, in consideration of TEN DOLLARS ($10.00) paid to Employee by Company, the receipt and sufficiency of whi agreement to employ him, Employee agrees as follows (which will constitute an agreement ancillary to Employee's Employm

1. Confidential information, including information referred to as, known as, or considered to be, trade secrets, is proprietary to information in strictest confidence, and not to make use thereof except in performance of duties under the Employment Contr Company, Employee may not disclose to others (excepting Company officers or employees having a need to know who have themselves not to use or disclose it) any confidential information originated, known to, or acquired by Employee while emplo such period not to remove from the premises any of Company's records or other written or tangible materials, including witho (whether prepared by Employee or others) containing any confidential information, except as required for Employee to prope Company. Exceptions to these restrictions may be made only by means of Company's permission given in writing signed by t Company's parent, ESI Industries, Inc., pursuant to an affirmative approval by a majority of ESI's Board of Directors granting

2. During a period of two (2) years following the cessation of Employee's employment with Company, Employee covenants t capacity, including without limitation, as an agent, consultant, officer, shareholder, or employee of any business enterprises o in which Employee may have a direct or indirect interest, shall not, directly or indirectly for himself or on behalf of any other venture or other undertaking which is directly or indirectly competitive with the business or operations of Company (and/or a prior to, the cessation of Employee's employment with Company. Without limiting the generality of the foregoing, Employee subsidiaries, (ii) be employed by, (iii) be an affiliate (as defined by Securities and Exchange Commission Rule 405 under the for, or (v) have an equity or ownership interest in, any person, firm, partnership, joint venture, or corporation that so competes its subsidiaries. Further, Employee will not solicit for employment or advise or recommend to any other person that such pers employee of the Company or any of its subsidiaries who was an employee at, or prior to, the cessation of Employee's employ compete shall be limited to a territory consisting of those states in which the Company had manufacturing facilities as of the t Company. If for any reason any court of competent jurisdiction finds these covenants to be unreasonable in duration or geogr be restricted to such time and geographic areas as such court determines to be reasonable and enforceable. However, the restr liquidates or if Employee becomes employed by a company (or its affiliate) which acquires (in a voluntary transaction) the st

3. Employee understands and agrees that his violation of any of the provisions of this Agreement will constitute irreparable in enjoin Employee or the business enterprise with which he may have become associated from further violations, in addition to have under law and equity, including recovery of damages from Employee and a right of offset.

4. Each party shall be entitled to receive from the other party reimbursement of attorney's fees and related legal costs to the ex
enforcement or defense, as the case may be, of the terms and conditions hereof.

5. The waiver by Company of Employee's breach of any provision hereof shall not operate or be construed as a waiver of any
shall be binding upon the parties hereto and their heirs, successors, executors, administrators, personal representatives, and ass
covenants, obligations and duties hereunder. All provisions of this Agreement shall survive the termination or amendment of I

6. If any provision of this Agreement is held by a court of law to be illegal or unenforceable, the remaining provisions of the A
lieu of such illegal or unenforceable provision, there shall be added automatically as a part of this Agreement a provision as si
provision as may be possible and be legal and enforceable.

7. This Agreement has been made in, and its validity, interpretation, construction, and performance shall be governed by and b
Indiana, without reference to its laws governing conflicts of law. Each party hereby irrevocably agrees that any legal action or
be brought in the courts of the State of Indiana, or in any United States District Court of Indiana, and, by its execution and del
irrevocably submits to each such jurisdiction and hereby irrevocably waives any and all objections which it may have as to ve
consents and agrees that any process or notice of motion or other application to either of said Courts or any judge thereof, or a
hereunder, may be served inside or outside the State of Indiana by registered or certified mail, return receipt requested, postag
or in such other manner as may be permissible under the rules of said Courts.

IN WITNESS WHEREOF, the parties have executed this Agreement this 4th day of June, 2005, to be effective May 1, 2005.

                      /s/Omer G. Kropf

                      Omer G. Kropf

                      1077 East North Shore Dri

                      Syracuse, Indiana 46567

ACCEPTED:

  SUPREME CORPORATION

  By: /s/Robert W. Wilson

      Robert W. Wilson

      President

Exhibit "B"

to

Employment Contract

Disclosure and Invention Agreement

Omer G. Kropf (hereafter called "*Employee*") has entered into an Employment Contract with **Supreme Corporation**, a Texa
is in the business of manufacturing and selling specialized truck bodies.

In consideration of TEN DOLLARS ($10.00) paid to Employee by Company, the receipt and sufficiency of which are hereby
employ him pursuant to an Employment Contract (to which this **Exhibit "B"** is attached) between Company and Employee th
by reference for all purposes, Employee agrees as follows:

1. Employee shall communicate to Company promptly and fully all ideas and the expressions thereof, conceptions, improveme
adaptations, creations, and inventions (whether patentable or copyrightable or not) conceived or made by Employee (whether
("Ideas") from the time of entering Company's employment until one year after Employee's employment is terminated for any
reason, (a) which involve or pertain to, directly or indirectly, the business, assets, activities, computers or computer programs,
to the cessation of Employee's employment by Company, or (b) which result from or are suggested by any work which Emplo
perform for or on behalf of Company, in whole or in part, as existed at or prior to the cessation of Employee's employment by

2. Employee shall assist Company during and subsequent to Employee's employment in every proper way (solely at Company
its own benefit in any or all countries of the world, and to sign all proper papers, patent applications, assignments, and other d
understood that such Ideas will remain the sole and exclusive property of Company, and shall not be disclosed to any person, r
permitted herein.

3. Written records of Employee's Ideas in the form of notebook records, sketches, drawings or reports, will remain the propert

4. Employee represents that Employee has no agreements with or obligations to others in conflict with the foregoing.

5. Employee understands that this Agreement may not be modified or released except in writing signed by all members of the

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6. Employee understands and agrees that his violation of any of the provisions of this Agreement will constitute irreparable in enjoin Employee or the business enterprise with which he may have become associated from further violations, in addition to have at law and equity, including recovery of damages from Employee and a right of offset. Each party shall be entitled to rec attorney's fees and related legal costs to the extent incurred in connection with the successful enforcement or defense, as the c

7. This Agreement shall be binding upon the parties hereto and their respective heirs, successors, executors, administrators, pe not assign his covenants, duties, or obligations hereunder to any other person. The waiver by Company of Employee's breach construed as a waiver of any subsequent breach by Employee.

8. If any provision of this Agreement is held by a court of law to be illegal or unenforceable, the remaining provisions of the A lieu of such illegal or unenforceable provision, there shall be added automatically as a part of this Agreement a provision as si provision as may be possible and be legal and enforceable.

9. This Agreement has been made in, and its validity, interpretation, construction, and performance shall be governed by and b Indiana, without reference to its laws governing conflicts of law. Each party hereby irrevocably agrees that any legal action or be brought in the courts of the State of Indiana, or in any United States District Court of Indiana, and, by its execution and del irrevocably waives any and all objections which it may have as to venue in any of the above courts. Each party further consen or other application to either of said Courts or any judge thereof or any notice in connection with any proceedings hereunder, by registered or certified mail, return receipt requested, postage prepaid, and be effective as of the receipt thereof, or in such o of said Courts.

IN WITNESS WHEREOF, the parties have executed this Agreement this 4th day of June, 2005, to be effective May 1, 2005.

                        /s/Omer G. Kropf

                        Omer G. Kropf

                        1077 East North S

                        Syracuse, Indiana

ACCEPTED:

  By: /s/Robert W. Wilson

      Robert W. Wilson

      President

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 material fact necessary to make the statements made, in light of the circumstances under which such statements were 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, fa present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and 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 which this quarterly report is being prepared;

  b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this quarte report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the 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 the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially af 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 financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

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  a) All significant deficiencies and material weaknesses in the design or operation of internal control over finan reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summariz report financial information; and

  b) Any fraud, whether or not material, that involves management or other employees who have a significant ro the registrant's internal control over financial reporting.

DATE: August 9, 2005

/s/ Herbert M. Gardner

Chief Executive Officer

Exhibit 31.2

CERTIFICATION OF CHIEF FINANCIAL OFFICER

I, Jeffery D. Mowery, 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 material fact necessary to make the statements made, in light of the circumstances under which such statements were 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, fa present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and 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 which this quarterly report is being prepared;

  b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this quarte report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the 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 d
the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially aff
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 o
financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons
performing the equivalent function):

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  a) All significant deficiencies and material weaknesses in the design or operation of internal control over finan
reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summariz
report financial information; and

  b) Any fraud, whether or not material, that involves management or other employees who have a significant ro
the registrant's internal control over financial reporting.

<u>DATE: August 9, 2005</u>

<u>/s/ Jeffery D. Mowery</u>

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 25, 2005 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: August 9, 2005

/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 accomp the quarterly report on Form 10-Q (the "Form 10-Q") for the quarter ended June 25, 2005 of Supreme Industries, Inc. (the "Company"). I, Jeffery D. Mowery, 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 1
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: August 9, 2005

/s/ Jeffery D. Mowery

Chief Financial Officer

