SUPREME INDUSTRIES INC Form SC 13G February 10, 2009

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

SCHEDULE 13G (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(Amendment No.)(1)

SUPREME INDUSTRIES INC.
(Name of Issuer)
a control of the cont
COMMON
(Title of Class of Securities)
868607102
(CUSIP Number)
(Date of Event Which Requires Filing of this Statement)
Check the appropriate box to designate the rule pursuant to which this Schedule is filed:
[_] Rule 13d-1(b)
[_] Rule 13d-1(c)
[_] Rule 13d-1(d)

(1) The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 868607102 13G Page 2 of 5 Pages ______ 1. NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) First Manhattan Co. 13-1957714 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [_] (b) [X] -----3. SEC USE ONLY 4. CITIZENSHIP OR PLACE OF ORGANIZATION New York ______ NUMBER OF 5. SOLE VOTING POWER SHARES ______ BENEFICIALLY 6. SHARED VOTING POWER 681,225 OWNED BY _____ EACH 7. SOLE DISPOSITIVE POWER REPORTING _____ 8. SHARED DISPOSITIVE POWER WITH 9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* [-] 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 12. TYPE OF REPORTING PERSON* BD, IA, PN

*SEE INSTRUCTIONS BEFORE FILLING OUT!

CUSIP No. 868607102 13G Page 3 of 5 Pages Item 1(a). Name of Issuer: SUPREME INDUSTRIES INC. Item 1(b). Address of Issuer's Principal Executive Offices: 2581 E. KERCHER ROAD, P.O. BOX 237 GOSHEN, IN 46528 Item 2(a). Name of Person Filing: First Manhattan Co. ______ Item 2(b). Address of Principal Business Office, or if None, Residence: 437 Madison Avenue New York, NY 10022 ______ Item 2(c). Citizenship: U.S.A. Item 2(d). Title of Class of Securities: COMMON ______ Item 2(e). CUSIP Number: 868607102 _____ Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a: (a) [_] Broker or dealer registered under Section 15 of the Exchange Act. [_] Bank as defined in Section 3(a)(6) of the Exchange Act. (b)

[_] Insurance company as defined in Section 3(a)(19) of the

(d) [_] Investment company registered under Section 8 of the Investment Company Act.

(e) [X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);

Exchange Act.

- (f) [_] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g) [_] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) [_] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- [_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
- (j) [_] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

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Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned:

717,654

- (b) Percent of class: 5.92%
- (c) Number of shares as to which such person has:
 - (i) Sole power to vote or to direct the vote 0
 - (ii) Shared power to vote or to direct the vote 681,225
 - (iii) Sole power to dispose or to direct the disposition of 0
 - (iv) Shared power to dispose or to direct the disposition of 717,654

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date

hered	of th	ne r	epor	rting	perso	on	has	ceased	to	be	the	beneficial	OV	ner	of	more	than
five	perc	cent	of	the	class	of	sed	curities	s ch	neck	the	e following	[]			

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

Not Applicable

7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

Not Applicable

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

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Item 10. Certifications.

- (a) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(b):
 - "By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect."
- (b) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(c):
 - "By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect."

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, ${\tt I}$ certify that the information set forth in this statement is true, complete and correct.

February 9, 2009

(Date)

/s/ Neal K. Stearns

(Signature)

Neal K. Stearns
Senior Managing Director

(Name/Title)

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties for whom copies are to be sent.

Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001).