SUPREME INDUSTRIES INC Form SC 13G/A February 16, 2010

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

> SCHEDULE 13G/A (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)(1)

SUPREME INDUSTRIES INC.

(Name of Issuer)

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/A	Page 2 of 5 Pages
	PORTING PERSON DENTIFICATION	S NO. OF ABOVE PERSONS (F	ENTITIES ONLY)
First	Manhattan Co.	13	3-1957714
2. CHECK THE	APPROPRIATE BO	X IF A MEMBER OF A GROU	JP* (a) [_] (b) [X]
3. SEC USE ON	LY		
4. CITIZENSHI	P OR PLACE OF	ORGANIZATION	
	Ne	w York	
NUMBER OF SHARES	5. SOLE VO	TING POWER	0
BENEFICIALLY	6. SHARED	VOTING POWER	692,989
OWNED BY			
EACH REPORTING	7. SOLE DI	SPOSITIVE POWER	0
PERSON WITH	8. SHARED	DISPOSITIVE POWER	724,553
9. AGGREGATE	AMOUNT BENEFIC	IALLY OWNED BY EACH REE	PORTING PERSON 724,553
10. CHECK BOX	IF THE AGGREG	ATE AMOUNT IN ROW (9) F	EXCLUDES CERTAIN SHARES*
			[-]
		ENTED BY AMOUNT IN ROW	
		N* BD, IA, PN	1

*SEE INSTRUCTIONS BEFORE FILLING OUT!

CUSIP No. 868607102 13G/A 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) (C) [_] Insurance company as defined in Section 3(a)(19) of the

Exchange Act.

- (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);
- (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:

	724,553					
(b)	Percen	t of class: 5	.95%			
(c)	Number	of shares as to which s	uch person has:			
	(i)	Sole power to vote or t	o direct the vote	0		
	(ii)	Shared power to vote o	or to direct the vote	692 , 989		
	(iii)	Sole power to dispose	or to direct the disposition of	0		
	(iv)	Shared power to dispos disposition of	e or to direct the	724,553		

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

hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities check the 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 Item 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, ${\rm I}$ certify that the information set forth in this statement is true, complete and correct.

February 11, 2010

(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).