

Edgar Filing: SUPREME INDUSTRIES INC - Form 8-K/A

SUPREME INDUSTRIES INC
Form 8-K/A
October 18, 2001

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

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

Date of Report (Date of earliest event reported) October 9, 2001

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

Delaware (state or other jurisdiction of incorporation)	I-8183 (Commission File Number)	75-1670945 (IRS Employer Identification No.)
---	---------------------------------------	--

P.O. Box 237, 16441 CR 38 Goshen, Indiana (Address of principal executive offices)	46528 (Zip Code)
---	---------------------

Registrant's telephone number, including area code: (219) 642-3070

Item 4. Changes in Registrant's Certifying Accountant

On October 1, 2001, Supreme Industries, Inc. (the "Company") was informed that its independent accountants, PricewaterhouseCoopers LLP ("PwC") had sold its South Bend, Indiana practice to Crowe, Chizek and Company LLP ("CC"). Effective October 9, 2001, the Company terminated its appointment of PwC as the Company's principal accountants.

On October 9, 2001, the Audit Committee of the Company's Board of Directors and the Board of Directors of the Company approved Crowe, Chizek and Company LLP as its principal accountants. On the same date, PwC was notified of its dismissal.

The reports of PwC on the Company's consolidated financial statements for the years ended December 31, 2000 and 1999 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle.

In connection with its audits for the two most recent fiscal years and through October 9, 2001, there have been no disagreements with PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of PwC would have caused them to make reference thereto in their reports on

Edgar Filing: SUPREME INDUSTRIES INC - Form 8-K/A

the Company's consolidated financial statements for such years.

Attached, as Exhibit 16 to this Form 8-K is a letter from PwC indicating their response to the statements made by the Company in this Form 8-K.

Item 7. Financial Statements and Exhibits

(C) Exhibits - The following Exhibit is filed herewith:

EXHIBIT NUMBER	DOCUMENT
16	Letter, dated October 12, 2001, from PricewaterhouseCoopers LLP to the Securities and Exchange Commission regarding change in certifying accountant of the Registrant.

Signatures

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

SUPREME INDUSTRIES, INC.

/s/ Robert W. Wilson

DATE: October 12, 2001

BY: Robert W. Wilson
Executive Vice President, Treasurer
and Chief Financial Officer

PRICEWATERHOUSECOOPERS

PricewaterhouseCoopers LLP
400 Renaissance Center
Detroit MI 48243-1507
Telephone (313) 394 6000
Facsimile (313) 394 6555

October 12, 2001

Edgar Filing: SUPREME INDUSTRIES INC - Form 8-K/A

Mr. Robert W. Wilson
Chief Financial Officer
Supreme Industries, Inc.
P.O. Box 237
16441 C-R 38
Goshen, Indiana 46528

Dear Mr. Wilson:

This is to confirm that the client-auditor relationship between Supreme Industries, Inc. (Commission File Number 1-8183) and PricewaterhouseCoopers LLP has ceased.

Very truly yours,

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Cc: Chief Accountant
SECPS Letter File, Mail Stop 11-3
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549