SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-Q

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

For the Quarter Ended	Commission File Number
MARCH 31, 1999	0-13611

SPARTAN MOTORS, INC.
(Exact Name of Registrant as Specified in Its Charter)

MICHIGAN	38-2078923
(State or Other Jurisdiction of Incorporation or Organization)	(I.R.S. Employer Identification No.)

1000 REYNOLDS ROAD CHARLOTTE, MICHIGAN	48813
(Address of Principal Executive Offices)	(Zip Code)

Registrant's Telephone Number, Including Area Code: (517) 543-6400

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 the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

CLASS	OUTSTANDING AT MAY 3, 1999
Common stock, $.01 par value	12,534,502 shares

SPARTAN MOTORS, INC.

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PART I. FINANCIAL INFORMATION

PART I. FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

SPARTAN MOTORS, INC.
CONSOLIDATED BALANCE SHEETS

	MARCH 31, 1999 (Unaudited)	DECEMBER 31, 1998
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 20,076	$ 37,645
Investment securities	--	500,000
Accounts receivable, less allowance for doubtful accounts of $2,806,000 in 1999 and $2,600,000 in 1998	44,770,116	43,110,400
Inventories (Note 4)	49,745,426	47,244,529
Deferred tax benefit	2,148,867	2,165,250
Other current assets	911,150	1,042,762
TOTAL CURRENT ASSETS	97,595,635	94,100,586
Property, Plant and Equipment, net of accumulated depreciation of $14,697,000 in 1999 and $14,003,000 in 1998	22,942,855	23,420,603
Goodwill, net of accumulated amortization of $608,000 in 1999 and $478,000 in 1998	7,229,909	7,315,035
Other Assets	885,912	1,080,253
TOTAL ASSETS	$128,654,311	$125,916,477

(Continued)

SPARTAN MOTORS, INC.
CONSOLIDATED BALANCE SHEETS (CONTINUED)

	MARCH 31, 1999 (Unaudited)	DECEMBER 31, 1998
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable	$ 25,201,428	$ 23,969,302
Notes Payable	6,649,285	7,134,297
Other current liabilities and accrued expenses	4,982,217	5,184,466
Accrued warranty	4,038,905	3,888,364
Accrued customer rebates	570,451	563,152
Taxes on income	2,941,509	1,446,432
Accrued compensation and related taxes	1,541,477	1,327,923
Accrued vacation	1,461,286	1,253,460
Deposits from customers	3,430,396	3,133,676
Current portion of long-term debt	746,332	991,251
TOTAL CURRENT LIABILITIES	51,563,286	48,892,323
ACCOUNTS PAYABLE, LONG-TERM	1,623,087	1,655,607
LONG-TERM DEBT, LESS CURRENT PORTION	25,988,515	27,641,888
NOTES PAYABLE TO RELATED PARTIES	2,128,096	2,593,874
SHAREHOLDERS' EQUITY:		
Preferred Stock, no par value: 2,000,000 shares authorized (none issued)		
Common Stock, $.01 par value, 23,900,000 shares authorized, issued 12,534,502 shares in 1999 and 12,536,891 shares in 1998	125,345	125,369
Additional Paid in Capital	24,147,835	24,152,744
Retained earnings, net of effect of minority interest in shareholders' deficit of subsidiary of ($5,457,000) in 1999 and ($6,207,000) in 1998	23,078,147	20,883,094
Accumulated other comprehensive loss	--	(28,422)
TOTAL SHAREHOLDERS' EQUITY	47,351,327	45,132,785

TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	$128,654,311	$125,916,477

See notes to condensed consolidated financial statements.

SPARTAN MOTORS, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED)

	THREE MONTHS ENDED MARCH 31, 1999	1998
SALES	$75,625,571	$59,156,255
Cost of products sold	64,786,689	50,470,479
GROSS PROFIT	10,838,882	8,685,776
OPERATING EXPENSES		
Research and development	1,743,464	1,317,300
Selling, general and administrative	5,461,347	4,219,683
OPERATING INCOME	3,634,071	3,148,793
OTHER INCOME (EXPENSE)		
Interest expense	(757,932)	(217,627)
Interest and other income	116,320	293,950
EARNINGS BEFORE EQUITY IN LOSS OF AFFILIATE AND TAXES ON INCOME	2,992,459	3,225,116
EQUITY IN LOSS OF AFFILIATE	--	1,250,000
EARNINGS BEFORE TAXES ON INCOME	2,992,459	1,975,116
TAXES ON INCOME	1,547,406	1,036,879
NET EARNINGS	$ 1,445,053	$ 938,237
BASIC AND DILUTED NET EARNINGS PER SHARE	$ 0.12	$ 0.07
BASIC WEIGHTED AVERAGE COMMON SHARES OUTSTANDING	12,536,000	12,528,000

DILUTED WEIGHTED AVERAGE COMMON SHARES OUTSTANDING	12,560,000	12,565,000

See notes to condensed consolidated financial statements.

SPARTAN MOTORS, INC.
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (UNAUDITED)

	NUMBER OF SHARES	COMMON STOCK	ADDITIONAL PAID IN CAPITAL	RETAINED EARNINGS	ACCUMULATED OTHER COMPREHENSIVE INCOME (LOSS) VALUATION ALLOWANCE	TOTAL
Balance at January 1, 1999	12,536,891	$125,369	$24,152,744	$20,883,094	(28,422)	$45,132,785
Stock options exercised	1,125	11	1,931			1,942
Shares issued in purchase price adjustment related to acquisition of subsidiary	39,149	392	248,711			249,103
Assets sold in exchange for stock	(42,663)	(427)	(255,551)			(255,978)
Minority interest funding of shareholders' deficit of subsidiary				750,000		750,000
Comprehensive income:						
Net earnings				1,445,053		1,445,053
Other comprehensive items, net of tax:						
Change in valuation allowance (net of tax liability of $16,400)					28,442	28,422
Total comprehensive income						1,473,475

Balance at March 31, 1999	12,534,502	$125,345	$24,147,835	$23,078,147	$ 0	47,351,327

See notes to condensed consolidated financial statements.

SPARTAN MOTORS, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)

	THREE MONTHS ENDED MARCH 31, 1999	1998
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net earnings	$ 1,445,053	$ 938,237
Adjustments to reconcile net earnings to net cash provided by (used in) operating activities:		
Depreciation and amortization	995,088	582,628
Gain on disposal of assets and investment securities	(73,180)	--
Equity in net loss of affiliate	--	1,250,000
Decrease (increase) in assets:		
Accounts receivable	(1,659,716)	359,159
Inventories	(2,664,774)	(8,027,682)
Federal taxes receivable	--	457,650
Other assets	325,953	100,134
Increase (decrease) in liabilities:		
Accounts payable	1,199,606	(388,554)
Other current liabilities and accrued expenses	295,957	418,438
Accrued warranty	150,541	80,033
Accrued customer rebates	7,299	(172,002)
Taxes on income	1,495,077	439,347
Accrued vacation	207,826	(12,482)
Accrued compensation and related taxes	213,554	(544,938)
Other	251,720	(845,934)
TOTAL ADJUSTMENTS	744,951	(6,304,203)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	2,190,004	(5,365,966)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property, plant and equipment	(381,351)	(231,125)
Proceeds from sales of property, plant and equipment	20,021	27,704
Purchases of investment securities	--	(338,658)
Proceeds from sales of investment securities	500,000	400,000
Investment in Affiliate	--	(1,250,000)
Purchase price adjustment related to acquisition of subsidiary	(249,103)	--
Minority interest funding of shareholders' deficit of subsidiary	750,000	--

Acquisition of subsidiaries, net of cash received	--	(1,661,787)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	639,567	(3,053,866)

(Continued)

SPARTAN MOTORS, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) (CONTINUED)

	THREE MONTHS ENDED MARCH 31, 1999	1998
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on notes payable	$ (950,790)	$ (236,177)
Proceeds from long-term debt	--	6,000,000
Payments on long-term debt	(1,898,292)	(676,092)
Net proceeds from exercise of stock options	1,942	24,140
Purchase of treasury stock	--	(137,225)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	(2,847,140)	4,974,646
NET DECREASE IN CASH AND CASH EQUIVALENTS	(17,569)	(3,445,186)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	37,645	4,812,438
CASH AND CASH EQUIVALENTS AT END OF PERIOD	$ 20,076	$ 1,367,252

See notes to condensed consolidated financial statements.

SPARTAN MOTORS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 For a description of the accounting policies followed refer to the notes to the Company's annual consolidated financial statements for the year ended December 31, 1998, included in the Form 10-K filed with the Securities and Exchange Commission on March 19, 1999.

NOTE 2 The accompanying unaudited interim consolidated financial statements reflect all normal and recurring adjustments that are necessary for fair presentation of the financial position as of March 31, 1999, and the results of operations and cash flows for the three month periods ended March 31, 1999 and 1998.

NOTE 3 The results of operations for the three month period ended March 31, 1999 are not necessarily indicative of the results to be expected for the full year.

NOTE 4 Inventories consist of raw materials and purchased components, work in process and finished goods and are summarized as follows:

	MARCH 31, 1999	DECEMBER 31, 1998
Finished goods	$ 5,497,759	$ 4,688,880
Raw materials and purchased components	38,378,392	38,477,149
Work in process	8,045,590	5,698,500
Obsolescence reserve	(2,176,315)	(1,620,000)
	$49,745,426	$47,244,529

NOTE 5 Sales and other financial information by business segment are as follows (amounts in thousands):

Three months ended March 31, 1999

	MANUFACTURING OF		OTHER/ CONSOLIDATION	
	CHASSIS	BODIES	ENTRIES	CONSOLIDATED
Net Sales	$60,455	$17,577	$(2,406)	$75,626
Interest expense	301	484	(27)	758
Depreciation and amortization expense	339	578	78	995
Income tax expense	1,473	214	(140)	1,547
Segment earnings	2,808	(1,171)	(192)	1,445
Segment assets	71,251	51,593	5,810	128,654

Three months ended March 31, 1998

	MANUFACTURING OF		OTHER/ CONSOLIDATION	
	CHASSIS	BODIES	ENTRIES	CONSOLIDATED
Net Sales	$48,490	$12,511	$(1,845)	$59,156
Interest expense	180	38	--	218
Depreciation and amortization expense	407	176	--	583
Equity in the loss of affiliate	--	--	1,250	1,250
Income tax expense	960	77	--	1,037
Segment earnings	731	97	110	938
Segment assets	85,202	21,420	(15,486)	91,136

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

The following is a discussion of the major elements impacting the Company's financial and operating results for the period ended March 31, 1999 compared to the period ended March 31, 1998. The comments that follow should be read in conjunction with the Company's consolidated financial statements and related notes contained in this Form 10-Q.

RESULTS OF OPERATIONS

The following table sets forth, for the periods indicated, the components of the Company's consolidated statements of net operations, on an actual basis, as a percentage of revenues:

	THREE MONTHS ENDED MARCH 31,	
	1999	1998
Sales	100.0%	100.0%
Cost of product sold	85.7%	85.3%
Gross profit	14.3%	14.7%
Operating expenses:		
Research and development	2.3%	2.2%
Selling, general and administrative	7.2%	7.2%

	-----	-----
Operating income	4.8%	5.3%
Other	(0.8%)	0.1%
	-----	-----
Earnings before loss on equity investment and taxes on income	4.0%	5.4%
Equity in loss of affiliate	0.0%	2.1%
Taxes on income	2.0%	1.7%
	-----	-----
Net earnings	2.0%	1.6%
	=====	=====

THREE MONTH PERIOD ENDED MARCH 31, 1999, COMPARED TO THE THREE MONTH PERIOD ENDED MARCH 31, 1998

For the three months ended March 31, 1999 consolidated sales increased by $16.5 million (27.8%) over the amount reported for the same

period in the previous year. Chassis Group sales for the three months ending March 31, 1999 increased by $12.0 million (24.7%) compared to the sales reported for the same period in 1998. The two product lines responsible for this increase are motorhome chassis and fire truck chassis. For the first quarter of 1999, motorhome chassis sales increased 28.9% compared to the first quarter of 1998, primarily due to the increase in market demand for recreational vehicles. Fire truck chassis sales increased 28.5% during the first quarter of 1999 compared to the same period of 1998. The success of the Company's Advantage product line, coupled with a strong market, resulted in the increase. This is further evidenced by an increase in the backlog for fire trucks, which has increased 41.6% from the level at March 31, 1998.

Gross profit increased $2.2 million for the first quarter of 1999 compared to the first quarter of 1998. This increase is due to increased sales of the Company. Gross profit as a percentage of sales decreased from 14.7% for the first quarter of 1998 to 14.3% for the first quarter of 1999. This decrease is due to the Bodies Group making up a greater percentage of total sales at lower margins. The Bodies Group operates at lower margins than the Chassis Group since their value added is only in the body rather than the complete vehicle.

Operating expenses increased $1.7 million in the first quarter of 1999 over the same period in 1998, but remained consistent as a percentage of sales. An increase in the Company's interest-bearing debt resulted in increased interest expense in 1999 when compared to 1998. This increase is related to the consolidation of Carpenter Industries, Inc. in the current period versus the entity being accounted for on the equity method for the quarter ended March 31, 1998. The increase in interest expense is the primary reason for the fluctuation in other income/expense on the Consolidated Statements of Operations.

Total chassis orders received increased 9.1% during the three months ended March 31, 1999 compared to the same period in 1998. The increase in orders primarily is attributed to the Company's fire truck and motorhome product lines. Based on average order lead-time, the Company estimates that approximately one-half of the motorhome, one-third of the bus/specialty and none of the fire truck orders received during the three-month period ended March 31, 1999 were produced and delivered by March 31, 1999.

At March 31, 1999, the Company had approximately $124.2 million in backlog orders compared with a backlog of approximately $109.8 million for the same period in 1998. While orders in backlog are subject to modification, cancellation or rescheduling by customers, the Company has not experienced significant modification, cancellation or rescheduling of orders in the past. Although the backlog of unfilled orders is one of many indicators of market demand, several factors, such as changes in production rates, available capacity, new product introductions and competitive pricing actions, may affect actual sales. Accordingly, a comparison of backlog from period to period is not necessarily indicative of eventual actual shipments.

LIQUIDITY AND CAPITAL RESOURCES

For the three months ended March 31, 1999 cash provided by operating activities was $2.2 million compared to cash used in operating activities of $5.4 million for the three months ended March 31, 1998. The increase in cash primarily relates to an increase in accounts payable that corresponds with beneficial payment terms put into effect for the Chassis Group. Working capital increased $0.8 million, from $45.2 million to $46.0 million, during the three months ended March 31, 1999. See the Consolidated Statement of Cash Flows contained in this Form 10-Q for further information regarding the slight decrease in cash and cash equivalents from $37,645 at December 31, 1998 to $20,076 at March 31, 1999.

Shareholders' equity increased $2.2 million for the three months ended March 31, 1999 to approximately $47.3 million. This change primarily is due to net earnings of $1.4 million and the minority interest funding of shareholders' deficit of subsidiary of $0.8 million. The Company's debt to equity ratio decreased to 64.3% on March 31, 1999 compared with 72.9% at December 31, 1998 due to the decrease in borrowing resulting from the positive cash flow from operations.

The Company's primary line of credit is a $25.0 million revolving note payable to a bank. Under the terms of the line of credit agreement, the Company is required to maintain certain financial ratios and other financial conditions. The agreement also prohibits the Company from incurring additional indebtedness, limits certain acquisitions, investments, advances or loans and restricts substantial asset sales. At March 31, 1999 the Company was in compliance with all debt covenants. The Company also has unsecured lines of credit at its subsidiary locations for $0.2 million and $1.0 million and a secured line of credit for $4.3 million. The $4.3 million line carries an interest rate of 1/2% above the bank's prime rate (prime rate at March 31, 1999, was 7.75%) and has an expiration date of June 1999. This line of credit is secured by accounts receivable and inventory. Borrowings under this line totaled approximately $4.0 million at March 31, 1999. The other two lines carry an interest

rate of 1% above the bank's prime rate. The $0.2 million line has an expiration date of June 1, 1999. The $1.0 million line expires only if there is a change in management. There were no borrowings on either of these lines at March 31, 1999. The Company believes it has sufficient resources from cash flows from operating activities and, if necessary, from additional borrowings under its lines of credit to satisfy ongoing cash requirements for the next 12 months.

The Company's primary market risk exposure is a change in interest rates in connection with its outstanding variable rate short-term and long-term debt. Due to variable interest rates on the Company's short-term and long-term debt, an increase in interest rates of 1% could result in the Company incurring an additional $0.3 million in annual interest expense. Conversely, a decrease in interest rates of 1% could result in the Company saving $0.3 million in annual interest expense. The Company does not expect such market risk exposure to have a material adverse effect on the Company. The Company does not enter into market risk sensitive instruments for trading purposes.

EFFECT OF INFLATION

Inflation affects the Company in two principal ways. First, the Company's debt is tied to the prime and LIBOR rates so that increases affecting interest rates may be translated into additional interest expense. Second, general inflation impacts prices paid for labor, parts and supplies. Whenever possible, the Company attempts to cover increased costs of production and capital by adjusting the prices of its products. However, the Company generally does not attempt to negotiate inflation-based price adjustment provisions into its contracts. Since order lead times can be as much as six months, the Company has limited ability to pass on cost increases to its customers on a short-term basis. In addition, the markets served by the Company are competitive in nature, and competition limits the pass through of cost increases in many cases. The Company strives to minimize the effect of inflation through cost reductions and improved productivity.

YEAR 2000 READINESS DISCLOSURE

This Year 2000 Readiness Disclosure is based upon and partially repeats information provided by the Company's outside consultants and others regarding the Year 2000 readiness of the Company and its customers, suppliers, financial institutions and other parties. Although the Company believes this information to be accurate, it has not independently verified such information.

The Company is currently in the process of addressing a potential problem that is facing all users of automated information systems. The problem is that many computer systems that process transactions based on two digits representing the year of transaction may recognize a date using "00" as the year 1900 rather than the year 2000. The problem could affect a wide variety of automated information systems, in the form of software failure, errors or miscalculations.

The Company established a Year 2000 task force and developed a plan to prepare for the Year 2000 in 1998. This plan began with the performance of an inventory of software applications and equipment with embedded chips and communications with third party vendors and suppliers. The plan regularly is updated and monitored by the Company's technical personnel and management. The Company's plan to address the Year 2000 issue involves the following four phases: assessment, remediation, testing and implementation. The status of these phases is summarized in the chart below.

	ASSESSMENT	REMEDIATION	TESTING	IMPLEMENTATION
Information Technology	100% Complete	100% Complete	95% Complete	95% Complete
			Expected completion date is June 1999.	Expected completion date is June 1999.
Operating Equipment with Embedded Chips or Software	100% Complete	100% Complete	100% Complete	100% Complete
Products	100% Complete	100% Complete	100% Complete	100% Complete
Third Parties	100% Complete	100% Complete	100% Complete	75% Complete
				Implement contingency plans or other alternatives as necessary by June 1999.

As referenced in the previous chart, management has reviewed its Year 2000 exposure to third party customers, distributors, suppliers and financial institutions. Lack of readiness by these third parties could expose the Company to the potential for loss and impairment of business processes and activities. The Company is assessing these risks and is considering the need for contingency plans intended to address perceived risks. The Company cannot predict what effect the failure of such a third party to address, in a timely manner, the Year 2000 problem would have on the Company.

As of March 31, 1999, the Company had not incurred any material costs in connection with identifying, assessing, remediating and testing Year 2000 issues and does not expect to incur material costs in the future. The immaterial costs consist primarily of personnel expense for employees who have only a portion of their time dedicated to the Year 2000 remediation effort. It is the Company's policy to expense such costs as incurred. These costs will be funded through operating cash flows. The Company has not replaced, nor does it anticipate replacing, any systems due to Year 2000 issues. In addition, the Company has not accelerated any system replacement due to Year 2000 issues. Any system replacement that the Company has undertaken was due to regular, scheduled maintenance. Based on currently available information, management does not presently anticipate that the costs to address the Year 2000 issues will have an adverse impact on the Company's financial condition, results of operation or liquidity. However, the extent to which the computer operations and other systems of the Company's important third parties are adversely affected could, in turn, affect the Company's ability to communicate with third parties and could have a material adverse effect on the operations of the Company.

Management of the Company believes that it has an effective program in place to resolve the Year 2000 issue in a timely manner. As noted above, the Company has not yet completed all necessary phases of its Year 2000 plan. If the Company does not complete any additional phases, the Company will be unable to access its voice mail and may have some employees with personal computers that will malfunction. In addition, disruptions in the economy generally resulting from Year 2000 issues could also materially adversely affect the Company. The amount of potential liability and lost revenue cannot be reasonably estimated at this time. The Company has developed contingency plans for certain critical applications and is working on developing such plans for other applications. These contingency plans involve, among other actions, manual workarounds, increasing inventories and adjusting staffing strategies.

The costs of the project and the date on which the Company believes it will complete the Year 2000 modifications are based on management's best estimates. There can be no guarantee that these estimates will be achieved and actual results could differ from those anticipated. Specific factors that might cause differences include, but are not limited to, the ability of other companies on which the Company's systems rely to modify or convert their systems to be Year 2000 compliant, the ability to locate and correct all relevant computer code, the ability of all third parties who have business relationships with the Company to continue their businesses without interruption and similar circumstances.

FORWARD-LOOKING STATEMENTS

This report contains forward-looking statements that are based on management's beliefs, assumptions, current expectations, estimates and projections about the Company's markets, the economy and about Spartan itself. Words such as "anticipates," "believes," "estimates," "expects," "forecasts," "intends," "is likely," "plans," "projects," variations of such words and similar expressions are intended to identify such forward-looking statements. These statements are not guarantees of future performance and involve certain risks, uncertainties and assumptions ("Future Factors") that are difficult to predict with regard to timing, extent, likelihood and degree of occurrence. Therefore, actual results and outcomes may differ materially from what may be expressed or forecasted in such forward-looking statements. Spartan undertakes no obligation to update, amend or clarify forward-looking statements, as a result of new information, future events or otherwise.

Future Factors that could cause a difference between an ultimate actual outcome and a preceding forward-looking statement include, but are not limited to, changes in interest rates; demand for products and services; the effects of the Year 2000 issues on the Company's business; the degree of competition by competitors; changes in laws or regulations, including changes related to safety standards adopted by NFPA; changes in prices, levies and assessments; the impact of technological advances; government and regulatory policy changes; trends in customer behaviors; dependence on key personnel; and the vicissitudes of the world and national economy.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

See "Management's Discussion and Analysis of Financial Condition and Results of Operations--Liquidity and Capital Resources," which is incorporated by reference in this Item 3, for discussion of market risk related to variable interest rates on short-term and long-term debt.

PART II. OTHER INFORMATION

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

(a) EXHIBITS. The following documents are filed as exhibits to this report on Form 10-Q:

EXHIBIT NO.	DOCUMENT
3.1	Spartan Motors, Inc. Restated Articles of Incorporation. Previously filed as an exhibit to the Company's Quarterly Report on Form 10-Q for the period ended June 30, 1996, and incorporated herein by reference.
3.2	Spartan Motors, Inc. Bylaws (restated to reflect all amendments). Previously filed as an exhibit to the Company's Annual Report on Form 10-K for the period ended December 31, 1995, and incorporated herein by reference.
4.1	Restated Articles of Incorporation. See Exhibit 3.1 above.
4.2	Bylaws. See Exhibit 3.2 above.
4.3	Form of Stock Certificate. Previously filed as an exhibit to the Registration Statement on Form S-18 (Registration No. 2-90021-C) filed on March 19, 1984, and incorporated herein by reference.
4.4	Rights Agreement dated June 4, 1997, between Spartan Motors, Inc. and American Stock Transfer and Trust Company. Previously filed as an Exhibit to the Company's Form 8-A filed on June 25, 1997, and incorporated herein by reference.
10.1	Restated Spartan Motors, Inc. 1988 Non-Qualified Stock Option Plan.<F*> Previously filed as an Exhibit to the Company's Quarterly Report on Form 10-Q for the period ended June 30, 1996, and incorporated herein by reference.

10.2 Restated Spartan Motors, Inc. 1994 Incentive Stock Option Plan.<F*> Previously filed as an Exhibit to the Company's Quarterly Report on Form 10-Q for the period ended June 30, 1996, and incorporated herein by reference.

10.3 The Spartan Motors, Inc. 1996 Stock Option and Restricted Stock Plan for Outside Market Advisors. Previously filed as an Exhibit to the Company's Quarterly Report on Form 10-Q for the period ended June 30, 1996, and incorporated herein by reference.

10.4 Carpenter Industries, Inc. Stockholders' Agreement. Previously filed as an Exhibit to the Company's Form 8-K Current Report filed on January 21, 1997, and incorporated herein by reference.

10.5 Contribution Agreement between Carpenter Industries LLC and Carpenter Industries, Inc. Previously filed as an Exhibit to the Company's Form 8-K Current Report filed on January 21, 1997, and incorporated herein by reference.

10.6 Carpenter Industries, Inc. Registration Rights Agreement. Previously filed as an Exhibit to the Company's Form 8-K Current Report filed on January 21, 1997, and incorporated herein by reference.

27 Financial Data Schedule.

(b) REPORTS ON FORM 8-K. During the first quarter ended March 31, 1999, the Company filed no current reports on Form 8-K.

SIGNATURES

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

SPARTAN MOTORS, INC.

Date: May __, 1999

By /S/ RICHARD J. SCHALTER
Richard J. Schalter
Secretary, Treasurer and Chief Financial Officer

EXHIBIT INDEX

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4.3	Form of Stock Certificate. Previously filed as an exhibit to the Registration Statement on Form S-18 (Registration No. 2-90021-C) filed on March 19, 1984, and incorporated herein by reference.
4.4	Rights Agreement dated June 4, 1997, between Spartan Motors, Inc. and American Stock Transfer and Trust Company. Previously filed as an Exhibit to the Company's Form 8-A filed on June 25, 1997, and incorporated herein by reference.
10.1	Restated Spartan Motors, Inc. 1988 Non-Qualified Stock Option Plan.<F*> Previously filed as an Exhibit to the Company's Quarterly Report on Form 10-Q for the period ended June 30, 1996, and incorporated herein by reference.
10.2	Restated Spartan Motors, Inc. 1994 Incentive Stock Option Plan.<F*> Previously filed as an Exhibit to the Company's Quarterly Report on Form 10-Q for the period ended June 30, 1996, and incorporated herein by reference.
10.3	The Spartan Motors, Inc. 1996 Stock Option and Restricted Stock Plan for Outside Market Advisors. Previously filed as an Exhibit to the Company's Quarterly Report on Form 10-Q for the period ended June 30, 1996, and incorporated herein by reference.

10.4 Carpenter Industries, Inc. Stockholders' Agreement. Previously filed as an Exhibit to the Company's Form 8-K Current Report filed on January 21, 1997, and incorporated herein by reference.

10.5 Contribution Agreement between Carpenter Industries LLC and Carpenter Industries, Inc. Previously filed as an Exhibit to the Company's Form 8-K Current Report filed on January 21, 1997, and incorporated herein by reference.

10.6 Carpenter Industries, Inc. Registration Rights Agreement. Previously filed as an Exhibit to the Company's Form 8-K Current Report filed on January 21, 1997, and incorporated herein by reference.

27 Financial Data Schedule.

<ARTICLE> 5
<LEGEND> THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED
FROM THE UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS OF SPARTAN
MOTORS, INC. AND SUBSIDIARIES FOR THE PERIOD ENDED MARCH 31,
1999, AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH
FINANCIAL STATEMENTS.
</LEGEND>
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