

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

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

Date of Report (Date of earliest event reported) September 30, 1997

Super Vision International, Inc.
(Exact name of registrant as specified in its charter)

Delaware	0-23590	59-3046866
-----	-----	-----
(State of other jurisdiction)	(Commission File Number)	(IRS Employer Identification No.)

8210 Presidents Drive, Orlando, Florida 32809
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (407) 857-9900

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

This Amendment (the "Amendment") supplements the Reports on Form 8-K filed with the Securities and Exchange Commission ("SEC") on October 6, 1997, October 9, 1997 and October 17, 1997 (collectively the "Reports") by Super Vision International, Inc. (the "Registrant") regarding the Changes in Registrant's Certifying Accountant.

(a) The SEC had requested that the Registrant's former certifying accountants ("C&L") submit a letter evidencing its position with regard to the Registrant's Reports. The Reports detailed a disagreement between the Registrant and C&L. C&L's letter, a copy of which is attached as an exhibit hereto, sets forth its position with respect to the Reports and the disagreement.

(b) The Registrant has engaged Ernst & Young LLP ("E&Y") to serve as its principal accountant. During the last two fiscal years and the subsequent interim period to the date hereof, E&Y did not consult with the Registrant regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-B.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

16. Letter dated November 25, 1997, from the Registrant's former Certifying Accountant regarding the Reports.

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 authorized.

SUPER VISION INTERNATIONAL, INC.

Date: December 12, 1997

By:/s/John Stanney
John Stanney
President