SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-QSB

[X] QUARTERLY REPORT UNDER SECTION 13 or 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended September 30, 1999

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 or 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _______________ to ______________

Commission File No. 0-23590

SUPER VISION INTERNATIONAL, INC.

(Exact Name of Small Business Issuer as Specified in Its Charter)

Delaware	59-3046866
(State or Other Jurisdiction of Incorporation or Organization)	(I.R.S. Employer Identification Number)

8210 Presidents Drive
Orlando, Florida 32809

(Address of Principal Executive Offices)

(407) 857-9900

(Issuer's Telephone Number, including area code)

Not Applicable

(Former Name, Former Address and Former Fiscal Year, if Changed Since Last Report)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 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 [ ]

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date:

Class	Outstanding at November 15, 1999:
Class A Common Stock, $.001 par value	2,053,168 shares
Class B Common Stock, $.001 par value	483,264 shares

Transitional Small Business Disclosure Format
Yes [ ]   No [X]

SUPER VISION INTERNATIONAL, INC.

SUPER VISION INTERNATIONAL, INC.

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<TABLE>
<CAPTION>

</TABLE>

SUPER VISION INTERNATIONAL, INC.

CONDENSED BALANCE SHEETS

<TABLE>
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	(UNAUDITED) SEPTEMBER 30, 1999	DECEMBER 31, 1998
<S>	<C>	<C>
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 2,560,528	$ 2,798,142
Trade accounts receivable, less allowance for doubtful accounts of $106,416 at September 30, 1999 and $142,576 at December 31, 1998	1,486,316	915,570
Inventory	2,809,917	2,545,684
Advances to employees	3,695	7,206
Other assets	67,429	128,791
Total current assets	6,927,885	6,395,393
Property and Equipment	6,406,920	6,168,397
Accumulated depreciation and amortization	(1,467,249)	(1,054,151)
	4,939,671	5,114,246
Construction in progress	235,040	259,201
Net property and equipment	5,174,711	5,373,447
Other assets	191,740	191,062
	$ 12,294,336	$ 11,959,902
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities:		
Accounts payable	$ 1,041,740	$ 338,700
Accrued compensation and benefits	28,747	134,423
Deposits	44,514	4,451
Total current liabilities	1,115,001	477,574
Obligation under capital lease	3,186,452	3,189,015
Stockholders' Equity:		
Preferred stock, $.001 par value, 5,000,000 shares Authorized, none issued	--	--
Class A common stock, $.001 par value, authorized 16,610,866 shares, 2,021,918 and 2,020,418 issued and outstanding at September 30, 1999 and December 31, 1998, respectively	2,022	2,020
Class B common stock, $.001 par value, 3,389,134 shares authorized, 483,264 issued and outstanding	483	483
Additional paid-in capital	10,310,256	10,236,139
Accumulated deficit	(2,319,878)	(1,945,329)
Total stockholders' equity	7,992,883	8,293,313
	$ 12,294,336	$ 11,959,902

</TABLE>

See accompanying notes to unaudited condensed financial statements.

SUPER VISION INTERNATIONAL, INC.

CONDENSED STATEMENTS OF OPERATIONS - UNAUDITED

<TABLE>
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	THREE MONTHS ENDED SEPTEMBER 30, 1999	THREE MONTHS ENDED SEPTEMBER 30, 1998	NINE MONTHS ENDED SEPTEMBER 30, 1999	NINE MONTHS ENDED SEPTEMBER 30, 1998
<S>	<C>	<C>	<C>	<C>
Revenues	$ 2,284,842	$ 1,547,701	$ 6,953,962	$ 6,461,681
Cost and Expenses:				
Cost of sales	1,394,844	1,114,936	4,487,473	4,144,158
Selling, general and administrative	705,932	864,893	2,170,132	2,581,748
Research and development	140,344	124,452	434,783	276,331
Total costs and expenses	2,241,120	2,104,281	7,092,388	7,002,237
Operating Income (Loss)	43,722	(556,580)	(138,426)	(540,556)
Non-Operating Income (Expense):				
Interest income	32,067	17,821	99,612	75,140
Interest expense	(109,299)	(106,338)	(333,271)	(325,325)
Loss on disposal of assets	0	(131)	(2,464)	(3,033)
Total non-operating income (expense)	(77,232)	(88,648)	(236,123)	(253,218)
Loss Before Income Taxes	(33,510)	(645,228)	(374,549)	(793,774)
Income Tax Expense	--	(150,000)	--	(96,917)
Net Loss	$ (33,510)	$ (795,228)	$ (374,549)	$ (890,691)
Net Loss Per Common Share:				
Basic	$ (0.01)	$ (0.36)	$ (0.15)	$ (0.40)
Diluted	$ (0.01)	$ (0.36)	$ (0.15)	$ (0.40)

</TABLE>

See accompanying notes to unaudited condensed financial statements.

SUPER VISION INTERNATIONAL, INC.

CONDENSED STATEMENTS OF CASH FLOWS - UNAUDITED

<TABLE>
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	NINE MONTHS ENDED SEPTEMBER 30, 1999	NINE MONTHS ENDED SEPTEMBER 30, 1998
<S>	<C>	<C>
Cash Flows from Operating Activities:		
Net loss	$ (374,549)	$ (890,691)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation and amortization	427,818	395,942
Loss on disposal of fixed assets	2,464	3,303
Increase (decrease) in capital lease obligation	(2,563)	30,090
Deferred income tax	--	96,917
Issuance cost	68,220	36,239
Changes in operating assets and liabilities:		
(Increase) decrease in:		
Accounts receivable, net	(570,746)	606,109
Inventory	(264,233)	(758,968)
Advances to employees and other assets	62,694	(84,300)
Increase (decrease) in:		
Accounts payable	703,040	(496,400)
Accrued compensation and benefits	(105,676)	21,533
Deposits	40,063	(36,556)
Total adjustments	361,081	(186,091)
Net cash used in operating activities	(13,468)	(1,076,782)
Cash Flows from Investing Activities:		
Proceeds from investments	--	102,121
Proceeds from disposal of property and equipment	1,053	--
Purchase of property and equipment	(251,182)	(200,786)
Acquisition of patents and trademarks	(4,075)	(27,984)
Deposits on equipment	24,161	(96,520)

Net cash used in investing activities	(230,043)	(223,169)
Cash Flows from Financing Activities:		
Proceeds from exercise of employee stock options	5,897	--
Net cash provided by financing activities	5,897	--
Net Decrease in Cash and Cash Equivalents	(237,614)	(1,299,951)
Cash and Cash Equivalents, beginning of period	2,798,142	2,478,145
Cash and Cash Equivalents, end of period	$ 2,560,528	$ 1,178,194

</TABLE>

See accompanying notes to unaudited condensed financial statements.

SUPER VISION INTERNATIONAL, INC.

NOTES TO CONDENSED FINANCIAL STATEMENTS (UNAUDITED)

1. BASIS OF PRESENTATION:

In the opinion of Super Vision International, Inc. (the "Company"), the accompanying unaudited condensed financial statements contain all adjustments, consisting only of normal recurring accruals, necessary to present fairly the Company's financial position, results of operations and cash flows for the periods presented. The results of operations for the interim periods presented are not necessarily indicative of the results to be expected for the full year.

The condensed financial statements should be read in conjunction with the financial statements and the related disclosures contained in the Company's Annual Report on Form 10-KSB, dated March 16, 1999, as filed with the Securities and Exchange Commission.

As of January 1, 1998, the Company adopted Statement of Financial Accounting Standards ("SFAS") No. 130, "Reporting Comprehensive Income." SFAS No. 130 establishes new rules for the reporting and display of comprehensive income and its components; however, the adoption of this Statement had no impact on the Company's net income or loss or shareholders' equity for 1999 or 1998.

2. INVENTORY:

Inventory at September 30, 1999 and December 31, 1998 consisted of the following components:

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<S>	SEPTEMBER 30, 1999 <C>	DECEMBER 31, 1998 <C>
Raw materials	$ 2,257,801	$ 1,562,670
Work in progress	25,540	65,107
Finished goods	682,391	1,073,722
	2,965,732	2,701,499
Less: Reserve for excess inventory	(155,815)	(155,815)
	$ 2,809,917	$ 2,545,684

</TABLE>

SUPER VISION INTERNATIONAL, INC.

NOTES TO CONDENSED FINANCIAL STATEMENTS (UNAUDITED)

3. LONG TERM OBLIGATION:

Capital Lease

The Company leases its operating facility from a corporation owned by the Company's Chief Executive Officer. The lease has a fifteen-year term extending through June 15, 2012. Assets recorded under capital lease and included in property and equipment are as follows:

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Office/Warehouse building	$ 3,081,000
Less accumulated amortization	(461,728)
	$ 2,619,272

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Future minimum annual lease payments for the remainder of and years subsequent to September 30, 1999 and in the aggregate are as follows:

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1999	$ 145,382
2000	581,520
2001	598,481
2002	610,596
2003	620,664
2004 and thereafter (aggregate)	5,912,715
Minimum lease payments	8,469,358
Less amount representing interest and executory costs	(5,282,906)
Present value of net minimum lease payments under capital lease	$ 3,186,452

</TABLE>

Deposits paid under this lease agreement totaled $58,167 at September 30, 1999.

4. STOCK OPTION PLAN:

The Company has a stock option plan that provides for the grant of incentive stock options and nonqualified stock options in an amount up to 450,000 shares of the Company's Class A common stock. The option price must be at least 100% of market value at the date of the grant.

The following table summarizes activity under the stock option plan for the nine-month period ended September 30, 1999:

<TABLE>
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	OPTIONS AVAILABLE FOR FUTURE GRANT	NUMBER OF SHARES	OPTION PRICE PER SHARE
<S>	<C>	<C>	<C>
Balance, January 1, 1999	110,368	284,429	$3.00 - $9.25
Options granted	(87,200)	87,200	$4.00 - $5.94
Options exercised	-	(1,500)	$3.00 - $4.00
Options cancelled	7,600	(7,600)	$3.00 - $7.94
Balance, September 30, 1999	30,768	362,529	

</TABLE>

All of the options granted vest ratably over a three-year period or vest based on achievement of performance criteria. As of September 30, 1999, 198,198 options were vested and exercisable.

5. EARNINGS (LOSS) PER SHARE:

The following table sets forth the computation of basic and diluted earnings per share in accordance with SFAS No. 128, "Earnings per Share":

<TABLE>
<CAPTION>

	FOR THE THREE MONTHS ENDED SEPTEMBER 30,		FOR THE NINE MONTHS ENDED SEPTEMBER 30,	
	1999	1998	1999	1998
<S>	<C>	<C>	<C>	<C>
Numerator:				
Net loss (numerator for basic and diluted earnings per share)	$ (33,510)	$ (795,228)	$ (374,549)	$ (890,691)
Denominator:				
Denominator for basic earnings per share -weighted average shares	2,478,076	2,227,183	2,478,076	2,227,183
Effect of dilutive securities:				
Options	--	--	--	--
Warrants	--	--	--	--
Dilutive potential shares	--	--	--	--
Denominator for diluted earnings per share-adjusted weighted average shares	2,478,076	2,227,183	2,478,076	2,229,183
Basic loss per share	$ (0.01)	$ (0.36)	$ (0.15)	$ (0.40)
Diluted loss per share	$ (0.01)	$ (0.36)	$ (0.15)	$ (0.40)

</TABLE>

Certain warrants and escrowed shares are not included in the computation of earnings per share because the related shares are contingently issuable or to do so would have been anti-dilutive for the periods presented.

6. USE OF ESTIMATES:

The preparation of condensed financial statements in conformity with generally accepted accounting principles (GAAP), consistently applied, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual amounts could differ from those estimates.

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

The following discussion and analysis should be read in conjunction with the unaudited condensed financial statements and notes thereto appearing elsewhere in this report.

The following discussion contains certain forward-looking statements, within the meaning of the "safe-harbor" provisions of the Private Securities Litigation Reform Act of 1995, as amended, the attainment of which involve various risks and uncertainties. Forward-looking statements may be identified by the use of forward-looking terminology such as "may", "will", "expect", "believe", "estimate", "anticipate", "continue", or similar terms, variations of those terms or the negative of those terms. The Company's actual results may differ materially from those described in these forward-looking statements due to, among other factors, competition in each of the Company's product areas, dependence on suppliers, the Company's limited manufacturing experience, the condition of the international marketplace and the evolving nature of the Company's fiber optic technology.

Results of Operations

Revenues for the three months ("1999 Third Quarter") and nine months ("1999 Nine Months") ended September 30, 1999 were approximately $2,285,000 and $6,954,000, respectively. This compares with revenues for the three months ("1998 Third Quarter") and nine months ("1998 Nine Months") ended September 30, 1998 of approximately $1,548,000 and $6,462,000, respectively.

The 48% increase in the 1999 Third Quarter revenues as compared to the 1998 Third Quarter was due to significant improvement in all markets. International sales showed the most significant increase.

The 8% increase in revenues for the 1999 Nine Months compared to the 1998 Nine Months was due to volume increases in all market groups except the pool and spa market which continues to be soft.

Cost of sales for the 1999 Third Quarter was approximately $1,395,000 or 61% of revenues. For the 1999 Nine Months cost of sales was approximately $4,487,000 or 65% of revenues and approximately $4,144,000 or 64% of revenues for the 1998 Nine Months. Gross profit was 39% of revenues for the 1999 Third Quarter as compared to 28% in the 1998 Third Quarter. Gross profit was approximately 35% in the 1999 Nine Months period and 36% in the 1998 Nine Months period. The significant improvement in the 1999 Third Quarter mainly reflects the favorable effect of fixed overhead absorption on higher revenues.

Selling, general and administrative expenses ("SG&A" expenses) for the 1999 Third Quarter were approximately $706,000, compared to $865,000 for the 1998 Third Quarter, a decline of 18% which is accounted for primarily by lower selling and marketing expenses. SG&A expenses were approximately $2,170,000 for the 1999 Nine Months compared to $2,582,000 for the 1998 Nine Months, or a decline of 16%. As a result, SG&A expenses were 31% of sales for the 1999 Nine Months, compared to 40% of sales for the 1998 Nine Months period, and reflects across the board improvements in sales, marketing and administrative costs. The reduced expenses include the effect of selling through the Company's marketing partners, Cooper Lighting, a division of Cooper Industries, Inc., and Hayward Pool Products, Inc.

Legal expenses were approximately $70,000 for the 1999 Nine Months, as compared to $89,000 for the 1998 Nine Months. Management expects that additional legal costs may be incurred relating to several law suits. These suits include a previously reported complaint filed by the Company against a domestic company for patent infringement of its fiber optic cable as well as two suits filed against the Company for breach of contract. See "Legal Proceedings" for further information.

Research and development ("R&D") cost for the 1999 Third Quarter were approximately $140,000 compared to $124,000 for the 1998 Third Quarter, an increase of 13%. For the 1999 Nine Months, R & D expenses were approximately $435,000 compared to the 1998 Nine Months of $276,000, an increase of 57%. The increases in both periods are related to development of expanded product offerings and the Company's efforts to maintain a leadership position in fiber optic lighting technology.

A net loss of approximately $34,000 was incurred in the 1999 Third Quarter and $375,000 for the 1999 Nine Months. These represented losses of $0.01 and $0.15, respectively, per basic and diluted common share. Net

losses of approximately $795,000 and $891,000 were incurred in the 1998 Third Quarter and the 1998 Nine Months respectively, or $0.36 and $0.40 per basic and diluted common share.

The significantly improved net loss in the 1999 Third Quarter is due to stronger revenues, improvement in gross margin, reduced operating expenses and the absence of an income tax provision. The net loss for the 1999 Nine Months was substantially less than the 1998 Nine Months due mainly to increased revenues, reduced operating expenses and the absence of an income tax provision.

Liquidity and Capital Resources.

At September 30, 1999 the Company had working capital of approximately $5,813,000.

During the nine months ended September 30, 1999, cash and cash equivalents decreased by approximately $238,000. Accounts receivable increased by approximately $571,000, which was due to a combination of higher sales and an increase in days revenue outstanding. Inventories increased by approximately $264,000 mainly due to raw material purchases. Current liabilities increased by approximately $637,000 due mainly to higher accounts payable relating to inventory purchases and extended payment terms.

Escrowed Shares

In January 1994, the Company and certain stockholders of the Company entered into an agreement providing for the escrow of 2,918,000 shares held by such individuals (the "Escrow Shares"). In the event any of the shares were released from escrow to officers, directors and other employees of the Company, compensation expense would be recorded for financial reporting purposes as required by GAAP. As of March 31, 1997, Brett Kingstone, the President and Chairman, voluntarily retired 2,891,870 shares of Class B common stock previously held in the escrow account. These shares were returned to the Company treasury. The Company currently has 26,130 shares of Class A Common Stock held in escrow. In the event the Company attains certain earnings thresholds, or the Company's Class A Common Stock meets certain minimum bid prices required for the release of the remaining 26,130 Escrow Shares, the Company may, in the event of the release of such shares from escrow, recognize during the period in which the earnings threshold are met or are probable of being met or such minimum bid prices attained, charges to earnings as compensation expense which would have the effect of reducing the Company's earnings at such time. As of March 31, 1999, the Company had not attained the aforementioned requirements; consequently, the escrowed shares were returned to the Company treasury and retired. In addition, the Company's Class A and Class B warrants were also retired as of March 31, 1999.

Year 2000 Issue

Many existing computer systems and applications and other control devices use only two digits to identify a year in the date field, without considering the impact of the upcoming change in the century. The Year 2000 issue is the risk that systems, products and equipment utilizing date-sensitive software or computer chips with two-digit date fields will fail to properly recognize the Year 2000. Such failures by the Company's software or hardware or that of government entities, customers, major vendors and other third parties with whom the Company has material relationships could result in interruptions of the Company's business which could have a material adverse effect on the Company.

The Company's Year 2000 readiness program applies to all hardware and software, whether developed internally or purchased from an outside supplier. The Company utilizes and is dependent upon data processing computer hardware and software to conduct its business, and recently completed an upgrade of all such hardware and software. Based on the Company's assessment to date, the Company believes its computer systems are "Year 2000 compliant"; that is, capable of adequately distinguishing 21st century dates from 20th century dates. However, there can be no assurance that the Company has or will timely identify and remediate all significant Year 2000 problems in its own computer systems, that remedial efforts subsequently made will not involve significant time and expense, or that such problems will not have a material adverse effect on the Company's business, operating results and financial conditions.

The Company believes that if any systems need to be repaired or replaced the repair or replacement would be minimal and could be handled within its normal budget for computer system upgrades and replacements. Costs incurred to date for system remediation have not been material. The Company is encouraging its customers and suppliers to take the appropriate precautionary steps necessary to ensure their computers systems are Year 2000 compliant, well in advance of the January 1, 2000 timeframe. However, the Company believes that financial exposure to the Company of the failure of any one customer to be Year 2000 compliant is limited. Should a number of customers not be Year 2000 compliant, or should a number of the Company's customers be negatively impacted by Year 2000 problems, the negative consequences to the Company's customers could have a material adverse effect on the Company's business, financial position, and results of operation.

The Company has currently made limited efforts to determine the extent of and minimize the risk that the computer systems of the Company's suppliers or customers are not Year 2000 compliant, or will not become compliant on a timely basis. If Year 2000 problems prevent any of the Company's suppliers from timely delivery of products or services required by the Company, the Company's operating results could be materially adversely affected. Further, if the Company's customers face Year 2000 problems that result in the deferral or cancellation of such customers' purchases of the Company's products and services, the Company's business, operating results and financial conditions could be materially adversely affected.

The foregoing statements are intended to be and are, hereby, designated "Year 2000 Readiness Disclosure" statements within the meaning of the Year 2000 Information and Readiness Disclosure Act.

PART II

Item 1. Legal Proceedings

As previously reported, the Company filed a lawsuit (Case number 99-40110) on June 23, 1999 against Boston Optical in the federal district court in Massachusetts for patent infringement of the Company's fiber optic cable. This case has been settled and was dismissed in November 1999.

WPI Electronics has filed a lawsuit against the Company for breach of contract in the United States District court for the District of New Hampshire (Case number C-99-426-B) relating to the delivery of goods. The Company has filed a motion to dismiss this action and filed a separate action against WPI in the U.S. District Court for the Middle District of Florida (Case number 99-1248-CIV-ORL-18A) claiming that the goods delivered by WPI Electronics were defective and seeking to recover for inventory on hand and for goods previously returned but already paid approximating $286,000.

On October 18, 1999 the Company entered into an Asset Purchase Agreement with Oasis Falls and Maas Industries to acquire substantially all of the assets of these businesses in exchange for 31,250 shares of the Company's Class A Common Stock, par value $.001 per share. The assets acquired include inventory, tooling, machinery and certain intangible assets relating to tooling and intellectual property rights. The Company also agreed to cause the dismissal with prejudice of a pending lawsuit filed by the Company against Maas Industries, et al, Ninth Judicial Circuit Case NO. C1-98-7737.

The Company is involved in various litigation which is not expected to have a significant impact on operations or its financial position. Legal Expenses were approximately $70,000 for the 1999 Nine Months as compared to $89,000 for the 1998 Nine Months.

Item 6. Exhibits and Reports on Form 8-K

(a) Exhibit 27 Financial data schedule

(b) The Company filed an 8-K on August 2, 1999 that included a press release announcing (i) the resignation of John P. Stanney from his position as the President and Chief Financial Officer of the Company, (ii) the assumption by Brett Kingstone, the Company's founder and Chief Executive Officer, of the title and position of President of the Company, and (iii) the appointment of Jack Gallagher, a partner at Tatum CFO Partners, LLP as interim Chief Financial Officer.

In accordance with the requirements of the Securities Exchange Act of 1934, the registrant caused this report to be signed on its behalf by the undersigned, thereunder duly authorized.

SUPER VISION INTERNATIONAL, INC.

By: /s/ Brett M. Kingstone   Date: November 15, 1999

Brett M. Kingstone, Chief Executive Officer
(Principal Executive Officer)

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