

SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM S-8
Registration Statement Under
the Securities Act of 1933

PATRICK INDUSTRIES, INC.
(Exact Name of Registrant as Specified in its Charter)

INDIANA 35-1057796
(State or Other Jurisdiction of (I.R.S. Employer
Incorporation or Organization) Identification No.)

1800 SOUTH 14TH STREET
P.O. BOX 638
ELKHART, INDIANA 46515
(Address of Principal Executive Offices)

PATRICK INDUSTRIES, INC.
1987 STOCK OPTION PROGRAM
(Full Title of the Plan)

KEITH V. KANKEL
VICE PRESIDENT-FINANCE
PATRICK INDUSTRIES, INC.
P.O. BOX 638
ELKHART, INDIANA 46515
(Name and Address of Agent For Service)

(219) 294-7511
(Telephone number, including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share(2)	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee
Common Stock (without par value) including Preferred Share Purchase Rights(3)	442,058 Shares	\$12.8125	\$5,663,868	\$1,953

- (1) An undetermined number of additional shares may be issued if the anti-dilution adjustment provisions of the plan become operative.
- (2) Estimated solely for the purpose of calculating the registration fee in accordance with rule 457(c) and (h) under the Securities Act of 1933 on the basis of the average of the high and low prices of the Common Stock as reported on the Nasdaq-National Market System on May 15, 1996.
- (3) Prior to the occurrence of certain events, the Preferred Share Purchase Rights will not be evidenced separately from the Common Stock.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents are incorporated by reference into this registration statement:

(1) The previously filed Registration Statement, file no. 33-2900, on Form S-8 covering Common Stock to be issued pursuant to the 1987 Stock Option Program.

(2) Registrant's Annual Report on Form 10-K for the year ended December 31, 1995, which has heretofore been filed with the Securities and

Exchange Commission (the "Commission") pursuant to the Securities Exchange Act of 1934, as amended (the "1934 Act").

(3) The Company's quarterly report on Form 10-Q for the quarterly period ended March 31, 1996, filed by the Company with the Commission pursuant to the 1934 Act.

(4) The description of Registrant's Common Stock contained in Registrant's Registration Statement on Form 8-A filed with the Commission pursuant to Section 12 of the 1934 Act.

(5) The description of Registrant's Preferred Share Purchase Rights contained in Registrant's Registration Statement on Form 8-A, filed with the Commission pursuant to Section 12 of the 1934 Act.

All documents subsequently filed by Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the 1934 Act, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents (such documents, and the documents enumerated above, being hereinafter referred to as "Incorporated Documents"); provided, however, that the documents enumerated above or subsequently filed by the registrant pursuant to Section 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934 in each year during which the offering made by this registration statement is in effect prior to the filing with the Commission of the registrant's Annual Report on Form 10-K covering such year shall not be Incorporated Documents or be incorporated by reference in this registration statement or be a part hereof from and after the filing of such Annual Report on Form 10-K.

Any statement contained in an Incorporated Document shall be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein or in any other subsequently filed Incorporated Document modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this registration statement.

Item 4. Description of Securities.

The securities to be offered are registered under Section 12(b) of the 1934 Act.

Item 5. Interest of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Article XIII of the By-laws of the Registrant provides for the indemnification by the Registrant of each director, officer or employee of the Registrant or any of its subsidiaries in connection with any claim, action, suit or proceeding brought or threatened by reason of his position with the Registrant or any of its subsidiaries. In addition, Sections 23-1-37-1 to 15 of the Indiana Business Corporation Law specifically empowers the Registrant to indemnify, subject to the standards therein prescribed, any director or officer in connection with any action, suit or proceeding brought or threatened by reason of the fact that he is or was a director or officer of the Registrant.

Registrant maintains directors and officers liability insurance covering all directors and officers of the Registrant against claims arising out of the performance of their duties.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Reference is made to the Exhibit Index.

Item 9. Undertakings.

The registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933 (the "Act"), each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be

the initial bona fide offering thereof.

(3) That, for the purposes of determining any liability under the Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and where applicable each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(4) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(5) Insofar as indemnification for liabilities arising under the Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the provisions described in Item 6 or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the undersigned registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Elkhart, State of Indiana, on the 17th day of May, 1996.

PATRICK INDUSTRIES, INC.

By: /s/ Mervin D Lung
Mervin D. Lung,
Chairman of the Board and Chief Executive
Officer

POWER OF ATTORNEY

We, the undersigned officers and directors of Patrick Industries, Inc. hereby severally constitute Mervin D. Lung and Keith V. Kankel, and each of them singly, our true and lawful attorneys with full power to them, and each of them singly, to sign for us and in our names in the capacities indicated below, the Registration Statement on Form S-8 filed herewith and any and all amendments (including post-effective amendments) to said Registration Statement, and generally to do all such things in our name and behalf in the capacities indicated below to enable Patrick Industries, Inc. to comply with the provisions of the Securities Act of 1933, as amended, and all requirements of the Securities and Exchange Commission, hereby ratifying and confirming our signatures as they may be signed by our said attorneys, or any of them, to said Registration Statement and any and all amendments thereto.

Pursuant to the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on the 17th day of May, 1996.

Signature	Title
/s/ Mervin D. Lung Mervin D. Lung	Chairman of the Board, Chief Executive Officer and Director
/s/ David D. Lung David D. Lung	President, Chief Operating Officer and Director
/s/ Keith V. Kankel Keith V. Kankel	Vice President-Finance, Principal Accounting Officer and Director
/s/ Thomas G. Baer Thomas G. Baer	Vice President-Operations and Director
/s/ Harold E. Wyland	Vice President-Sales and Director

Harold E. Wyland	
/s/ Clyde H. Keith Clyde H. Keith	Director
/s/ Merlin D. Knispel Merlin D. Knispel	Director
/s/ Dorothy M. Lung Dorothy M. Lung	Director
/s/ John H. McDermott John H. McDermott	Director
/s/ Robert C. Timmons Robert C. Timmins	Director

EXHIBIT INDEX

Exhibits marked with an asterisk (*) are incorporated by reference to documents previously filed by Registrant with the Securities and Exchange Commission, as indicated. All other documents listed are filed with this Registration Statement.

Exhibit Number	Description
4.1	* Amended Articles of Incorporation of Registrant (Exhibit 3(a) to Registrant's Form 10-K/A-1 for 1992).
4.2	* By-laws of Registrant (Exhibit 3(b) to Registrant's Form 10-K/A-1 for 1992).
4.3	* Preferred Share Purchase Rights Agreement (Exhibit 1 to Registrant's Form 8-A dated April 3, 1996).
5	Opinion (including consent) of McDermott, Will & Emery
23	Consent of Independent Accountants.

McDERMOTT, WILL & EMERY
227 West Monroe Street
Chicago, Illinois 60606

May 21, 1996

Patrick Industries, Inc.
1800 South 14th Street
Elkhart, Indiana 46515

RE: 442,058 Shares of Common Stock (without
par value) including Preferred Share Purchase
Rights for Patrick Industries, Inc.
1987 Stock Option Program (the "Plan")

Gentlemen:

We have acted as counsel for Patrick Industries, Inc. (the "Company") in connection with the preparation and filing of a Registration Statement on Form S-8 (the "Registration Statement") for the registration under the Securities Act of 1933, as amended, of 442,058 shares of the Company's Common Stock, no par value (the "Common Stock"), which may be purchased pursuant to the Plan and 442,058 Preferred Share Purchase Rights which currently are attached to, and trade with, the Common Stock.

We have examined or considered:

1. A copy of the Company's Amended Articles of Incorporation.
2. The By-Laws of the Company.
3. Telephonic confirmation of the Secretary of State of Indiana, as of a recent date, as to the good standing of the Company in that state.
4. Copies of resolutions duly adopted by the Board of Directors of the Company relating to the Plan.
5. A copy of the Plan.

In addition to the examination outlined above, we have conferred with various officers of the Company and have ascertained or verified, to our satisfaction, such additional facts as we deemed necessary or appropriate for the purposes of this opinion.

Based on the foregoing, we are of the opinion that:

- (a) The Company is a corporation duly organized, validly existing and in good standing under the laws of the State of Iowa.
- (b) All legal and corporate proceedings necessary for the authorization, issuance and delivery of the shares of Common Stock under the Plan have been duly taken, and the Common Stock, upon acquisition pursuant to the terms of the Plan, and the related Preferred Share Purchase Rights, will be duly authorized, legally and validly issued, fully paid and nonassessable.

We hereby consent to all references to our Firm in the Registration Statement and to the filing of this opinion by the Company as an Exhibit to the Registration Statement.

Very truly yours,

/s/ McDermott, Will & Emery
McDermott, Will & Emery

WJQ/bjs

CONSENT OF INDEPENDENT ACCOUNTS

We hereby consent to the incorporation by reference in this Registration Statement of Patrick Industries, Inc. on Form S-8 of our report, dated January 29, 1996, with respect to the consolidated financial statements and schedule of Patrick Industries, Inc. and subsidiaries for the year ended December 31, 1995 included in the Annual Report on Form 10-K (File No. 000-3922) filed with the Securities and Exchange Commission under the 1934 Act on April 1, 1996.

/s/ McGladrey & Pullen, LLP
McGLADREY & PULLEN, LLP

Elkhart, Indiana
May 15, 1996