SCOPIA MANAGEMENT INC Form SC 13G/A February 14, 2005

SECURITIES AND EXCHANGE COMMISSION

SCHEDULE 13G (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(Amendment No. 1) (1)

Miller Industries Inc.
(Name of Issuer)
Common Stock, \$0.01 par value
(Title of Class of Securities)
600551204
(CUSIP Number)
December 31, 2004
(Date of Event Which Requires Filing of this Statement)
Check the appropriate box to designate the rule pursuant to which this Schedule is filed:
[X] Rule 13d-1(b)
[_] Rule 13d-1(c)
[_] Rule 13d-1(d)
(1) The remainder of this cover page shall be filled out for a reporting
(-, 31 chief cover page chart so fifted day for a reporting

(1) The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP	No.	600551204

1.	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	
	Scopia Management Inc. 13-416-2637	
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*	(a) [_] (b) [X]
3.	SEC USE ONLY	
4.	CITIZENSHIP OR PLACE OF ORGANIZATION	
	United States	
NUMBE	ER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	I
5.	SOLE VOTING POWER	
	887,631	
6.	SHARED VOTING POWER	
	0	
7.	SOLE DISPOSITIVE POWER	
	887,631	
8.	SHARED DISPOSITIVE POWER	
	0	
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	I
	887,631	
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAI	N SHARES*
		[_]
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9	
	7.94%	
12.	TYPE OF REPORTING PERSON*	
	IA	
	*SEE INSTRUCTIONS BEFORE FILLING OUT!	
CUSIE	P No. 600551204	
1.	NAME OF REPORTING PERSONS	

I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

Scopia PX LLC 05-054-8220

2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*	(a) [_] (b) [X]
3.	SEC USE ONLY	
4.	CITIZENSHIP OR PLACE OF ORGANIZATION	
	United States	
NUMBE	ER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	
5.	SOLE VOTING POWER	
	0	
6.	SHARED VOTING POWER	
	107,161	
7.	SOLE DISPOSITIVE POWER	
	0	
8.	SHARED DISPOSITIVE POWER	
	107,161	
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	107,161	
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAI	N SHARES*
		[_]
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9	
	.96%	
12.	TYPE OF REPORTING PERSON*	
	CO	
	*SEE INSTRUCTIONS BEFORE FILLING OUT!	
CUSIE	P No. 600551204	
1.	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	
	Scopia Partners LLC 13-415-6693	

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

		(a) [_] (b) [X]
3.	SEC USE ONLY	
4.	CITIZENSHIP OR PLACE OF ORGANIZATION	
	United States	
NUMBI	ER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	
5.	SOLE VOTING POWER	
	0	
6.	SHARED VOTING POWER	
	114,483	
7.	SOLE DISPOSITIVE POWER	
, •	0	
8.	SHARED DISPOSITIVE POWER	
0.	114,483	
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
<i>y</i> .		
1.0	114,483	N GUADEGA
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAI	
		[_]
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9	
	1.02%	
12.	TYPE OF REPORTING PERSON*	
	CO 	
	*SEE INSTRUCTIONS BEFORE FILLING OUT!	
CUSI	P No. 600551204	
1.	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	
	Matthew Sirovich	
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*	
		(a) [_] (b) [X]
3.	SEC USE ONLY	

ITIZENSHIP OR PLACE OF ORGANIZATION
nited States
OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH
OLE VOTING POWER
HARED VOTING POWER
8,000
OLE DISPOSITIVE POWER
HARED DISPOSITIVE POWER
8,000
GGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
8,000
HECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*
[_]
ERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
25%
YPE OF REPORTING PERSON*
N
*SEE INSTRUCTIONS BEFORE FILLING OUT!
No. 600551204
AME OF REPORTING PERSONS
R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)
ack Carlos Mindich
HECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
HECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [_] (b) [X]
(a) [_]
(a) [_] (b) [X]

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5.	SOLE VOTING POWER	
	0	
6.	SHARED VOTING POWER	
	2,000	
7.	SOLE DISPOSITIVE POWER	
	0	
8.	SHARED DISPOSITIVE POWER	
	2,000	
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	2,000	
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN	N SHARES*
		[_]
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9	
	.02%	
12.	TYPE OF REPORTING PERSON*	
	IN	
	*SEE INSTRUCTIONS BEFORE FILLING OUT!	
CUSI	P No. 600551204	
1.	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	
	Scopia International Limited	
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*	(a) [_]
		(b) [X]
3.	SEC USE ONLY	
4.	CITIZENSHIP OR PLACE OF ORGANIZATION	
	Bermuda	
NUMBI	ER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	
5.	SOLE VOTING POWER	

0

6.	SHARED VOTING POWER	
	192,182	
7.	SOLE DISPOSITIVE POWER	
	0	
8.	SHARED DISPOSITIVE POWER	
	192,182	
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSO	ON
	192,182	
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTA	AIN SHARES*
		[_]
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9	
	1.72%	
12.	TYPE OF REPORTING PERSON*	
	СО	
CUSI	*SEE INSTRUCTIONS BEFORE FILLING OUT!	
1.	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	
	Meredith Elson	
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*	(a) [_] (b) [X]
3.	SEC USE ONLY	
4.	CITIZENSHIP OR PLACE OF ORGANIZATION	
	United States	
NUME	BER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WIT	îH.
5.	SOLE VOTING POWER	
	0	
6.	SHARED VOTING POWER	
	3,000	

7.	SOLE DISPOSITIVE POWER	
	0	
8.	SHARED DISPOSITIVE POWER	
	3,000	
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	ı
	3,000	
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAI	N SHARES*
		[_]
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9	
	.03%	
12.	TYPE OF REPORTING PERSON*	
	IN	
	*SEE INSTRUCTIONS BEFORE FILLING OUT!	
CUSI	P No. 600551204	
_		
1.	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	
	The Coast Fund LP	
	99-0129682	
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*	(a) [_]
		(b) [X]
3.	SEC USE ONLY	
4.	CITIZENSHIP OR PLACE OF ORGANIZATION	
	United States	
NUMB	ER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	I
5.	SOLE VOTING POWER	
	0	
6.	SHARED VOTING POWER	
	230,099	
7.	SOLE DISPOSITIVE POWER	
	0	

8.	SHARED DISPOSITIVE POWER	
	230,099	
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	230,099	
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN	N SHARES*
		[_]
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9	
	2.06%	
12.	TYPE OF REPORTING PERSON*	
	PN	
	*SEE INSTRUCTIONS BEFORE FILLING OUT!	
CUSI	P No. 600551204	
1.	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	
	Scopia Partners QP LLC 32-0105312	
2.		(a) [_] (b) [X]
3.	SEC USE ONLY	
4.	CITIZENSHIP OR PLACE OF ORGANIZATION	
	United States	
NUMBI	ER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	
5.	SOLE VOTING POWER	
	0	
6.	SHARED VOTING POWER	
	210,706	
7.	SOLE DISPOSITIVE POWER	
	0	
8.	SHARED DISPOSITIVE POWER	
	210,706	

- 9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 210,706
- 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

[_]

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

1.88%

12. TYPE OF REPORTING PERSON*

CO

*SEE INSTRUCTIONS BEFORE FILLING OUT!

CUSIP No. 1600551204

Item 1(a). Name of Issuer:

Miller Industries Inc.

Item 1(b). Address of Issuer's Principal Executive Offices:

8503 Hilltop Drive, Suite 100

Ooltewah, TN 37363

Item 2(a). Name of Persons Filing:

Scopia Management Inc.

Scopia PX LLC

Scopia Partners LLC

Scopia International Limited

The Coast Fund LP

Scopia Partners QP LLC

Matthew Sirovich

Jack Carlos Mindich

Meredith Elson

Item 2(b). Address of Principal Business Office, or if None, Residence:

The principal Business Office of Scopia Management Inc., Scopia PX LLC, Scopia Partners LLC, The Coast Fund LP, Scopia Partners QP LLC, Matthew Sirovich, Jack Carlos Mindich and Meredith Elson is:

100 Park Avenue, New York, NY 10017

The principal Business Office of Scopia International Limited is:

c/o Prime Management Limited

Mechanics Building

12 Church Street

Hamilton HM 11, Bermuda

Item 2(c). Citizenship: The citizenship of Scopia Management Inc., Scopia PX LLC, Scopia Partners LLC, Scopia Partners QP LLC, Matthew Sirovich Jack Carlos Mindich, Meredith Elson and The Coast Fund LP is: United States The citizenship of Scopia International Limited is: Bermuda Item 2(d). Title of Class of Securities: Common Stock, \$0.01 par value Item 2(e). CUSIP Number: 600551204 If This Statement is Filed Pursuant to Rule 13d-1(b), or Ttem 3. 13d-2(b) or (c), Check Whether the Person Filing is a: (a) [_] Broker or dealer registered under Section 15 of the Exchange Act. (b) [_] Bank as defined in Section 3(a)(6) of the Exchange Act. (c) [_] Insurance company as defined in Section 3(a)(19) of the Exchange Act. (d) [_] Investment company registered under Section 8 of the Investment Company Act. (e) [X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E); (f) [_] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F); (g) [_] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G); (h) [_] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act; (i) [_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act; (j) [_] Group, in accordance with Rule 13d-1(b)(1)(ii)(J). Item 4. Ownership.* Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

Scopia Management Inc.

(a) Amount beneficially owned:

	887,	631 shares
(b)	Perce	ent of class:
	7.94	}
(c)	Numbe	er of shares as to which such person has:
	(i)	Sole power to vote or to direct the vote
		887,631
	(ii)	Shared power to vote or to direct the vote
		0
	(iii)	Sole power to dispose or direct the disposition of
		887,631
	(iv)	Shared power to dispose or direct the disposition of
		0
Scor	pia PX	LLC
(a)	Amou	nt beneficially owned:
	107,	161
(b)		ent of class:
	.96%	
(c)	Numbe	er of shares as to which such person has:
	(i)	Sole power to vote or to direct the vote
		0
	(ii)	Shared power to vote or to direct the vote
		107,161
	(iii)	Sole power to dispose or to direct the disposition of
		0
	(iv)	Shared power to dispose or to direct the disposition of
		107,161
Matt	thew S	irovich
(a)	Amou	nt beneficially owned:
	28,00	00

(b)	Percent of class:		
	.25%		
(c)	Numbe	er of shares as to which such person has:	
(0)			
	(±)	•	
	<i>,</i> , , , ,		
	(11)	Shared power to vote or to direct the vote	
		28,000	
	(iii)	Sole power to dispose or to direct the disposition of	
		0	
	(iv)	Shared power to dispose or to direct the disposition of	
		28,000	
Jack	Carl	os Mindich	
(a)	Amou	nt beneficially owned:	
	2,00	0	
(b)	Perc	ent of class:	
	.02%		
(C)	Numb	er of shares as to which such person has:	
	(i)	Sole power to vote or to direct the vote	
		0	
	(ii)	Shared power to vote or to direct the vote	
		2,000	
	(iii)	Sole power to dispose or to direct the disposition of	
		0	
	(iv)	Shared power to dispose or to direct the disposition of	
		2,000	
Scop	ia In	ternational Limited	
(a)	Amou	nt beneficially owned:	
	192,	182	

(b)	Percent of class:	
	1.72	
(c)	Numb	er of shares as to which such person has:
(0)		
	(i)	Sole power to vote or to direct the vote
	(ii)	Shared power to vote or to direct the vote
		192,182
	(iii)	Sole power to dispose or to direct the disposition of
		0
	(iv)	Shared power to dispose or to direct the disposition of
		192,182
Mere	edith	Elson
(a)	Amount beneficially owned:	
	3,000	
(b)		
	Percent of class:	
	0.03	<u>8</u>
(c)	Number of shares as to which such person has:	
	(i)	Sole power to vote or to direct the vote
		0
	(ii)	Shared power to vote or to direct the vote
		3,000
	(iii)	Sole power to dispose or to direct the disposition of
	, ,	0
	(i 57)	Shared power to dispose or to direct the disposition of
	(± v)	3,000
The		Fund LP
(a)	Amount beneficially owned:	
	230,	099
(b)	Percent of class:	

2.06% (c) Number of shares as to which such person has: (i) Sole power to vote or to direct the vote (ii) Shared power to vote or to direct the vote 230,099 (iii) Sole power to dispose or to direct the disposition of (iv) Shared power to dispose or to direct the disposition of 230,099 Scopia Partners QP LLC (a) Amount beneficially owned: 210,706 ______ (b) Percent of class: 1.88% (c) Number of shares as to which such person has: (i) Sole power to vote or to direct the vote (ii) Shared power to vote or to direct the vote 210,706 (iii) Sole power to dispose or to direct the disposition of 0 (iv) Shared power to dispose or to direct the disposition of 210,706 Item 5. Ownership of Five Percent or Less of a Class. If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities check the following [].

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

N/A

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than five percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

N/A

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

If a parent holding company or Control person has filed this schedule, pursuant to Rule 13d-1(b)(1)(ii)(G), so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company or control person has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identification of the relevant subsidiary.

N/A

Item 8. Identification and Classification of Members of the Group.

If a group has filed this schedule pursuant to ss.240.13d-1(b)(1)(ii)(J), so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to ss.240.13d-1(c) or ss.240.13d-1(d), attach an exhibit stating the identity of each member of the group.

N/A

Item 9. Notice of Dissolution of Group.

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity. See Item 5.

N/A

Item 10. Certifications.

The following certification shall be included if the statement is filed pursuant to Rule 13d-1(c):

"By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect."

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and

correct.

February 14, 2005 _____ (Date) SCOPIA MANAGEMENT INC. By: /s/ Jeremy Mindich Name: Jeremy Mindich Title: President SCOPIA PX LLC By: /s/ Jeremy Mindich _____ Name: Jeremy Mindich Title: The Managing Member of its Managing Member SCOPIA PARTNERS LLC By: /s/ Jeremy Mindich _____ Name: Jeremy Mindich Title: The Managing Member of its Managing Member THE COAST FUND LP By: /s/ Jeremy Mindich Name: Jeremy Mindich Title: The Managing Member of its General Partner SCOPIA PARTNERS QP LLC By: /s/ Jeremy Mindich Name: Jeremy Mindich Title: The Managing Member of its Managing Member SCOPIA INTERNATIONAL LLC By: /s/ Jeremy Mindich _____ Name: Jeremy Mindich Title: Director By: /s/ Matthew Sirovich Name: Matthew Sirovich

Title: Power of Attorney

Jack Carlos Mindich
By: /s/ Jeremy Mindich

Name: Jeremy Mindich

Meredith Elson

By: /s/ Jeremy Mindich

Name: Jeremy Mindich Title: Power of Attorney

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties for whom copies are to be sent.

Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see $18\ U.S.C.\ 1001$).

22124.0001 #548047