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WINNEBAGO INDUSTRIES INC Form 8-K December 11, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

FORM 8-K

Current Report PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported) December 8, 2006

Winnebago Industries, Inc.

(Exact Name of Registrant as Specified in its Charter)

Iowa (State or Other Jurisdiction of Incorporation) 001-06403 (Commission File Number) 42-0802678 (IRS Employer Identification No.)

P.O. Box 152, Forest City, Iowa (Address of Principal Executive Offices)

50436 (Zip Code)

Registrant	s telephone number,	, including area code	041-383-3333
(Forn	ner Name or Former Addi	ress, if Changed Since Last	Report.)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Current Report PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 19341

Item 7.01 Regulation FD Disclosure.

Winnebago Industries, Inc. (Winnebago Industries) is filing herewith a press release issued on December 8, 2006, as Exhibit 99.1 which is included herein. The press release was issued to report that on December 14, 2006, Winnebago Industries anticipates announcing its financial results for the first quarter of fiscal 2007 ended November 25, 2006. In connection with the announcement, Winnebago Industries will host a conference call on December 14, 2006 at 9:00 a.m. Central time. Details regarding the conference call are contained in the press release included herein.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit

Number Description

99.1 Press release of Winnebago Industries, Inc. dated December 8, 2006.

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 hereunto duly authorized.

Dated: December 11, 2006

 W_{INNEBAGO} Industries, Inc.

By: /s/ Bruce D. Hertzke Name: Bruce D. Hertzke Title: Chief Executive Officer

EXHIBIT INDEX

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Number Description

99.1 Press release of Winnebago Industries, Inc. dated December 8, 2006.

EXHIBIT INDEX 2