

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

CORPORATION FINANCE

Mail Stop 3561

January 26, 2017

Michael J. Happe Chief Executive Officer Winnebago Industries, Inc. P.O. Box 152 Forest City, IA 50436

Re: Winnebago Industries, Inc.

**Registration Statement on Form S-3** 

Filed January 20, 2017 File No. 333-215641

Dear Mr. Happe:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Julie Griffith at 202-551-3267 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie Legal Branch Chief Office of Transportation and Leisure