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

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**FORM 8-K**

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**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

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**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 641-585-3535

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(Former Name or Former Address, 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):

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

**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

WINNEBAGO INDUSTRIES, INC.

By: /s/ Bruce D. Hertzke

Name: Bruce D. Hertzke

Title: Chief Executive Officer

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press release of Winnebago Industries, Inc. dated December 8, 2006.

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For further information: Sheila Davis, PR/IR Manager - 641-585-6803

WINNEBAGO INDUSTRIES ANNOUNCES FIRST QUARTER  
FISCAL 2007 FINANCIAL RESULTS CONFERENCE CALL TO BE HELD  
ON DECEMBER 14, 2006

FOREST CITY, IOWA, December 8, 2006 – Winnebago Industries, Inc. (NYSE: WGO), a leading United States motor home manufacturer, will host a conference call on Thursday, December 14, 2006 at 9 am CT to discuss the financial results for its first quarter of fiscal 2007 ended November 25, 2006. The Company will release its financial results on December 14, 2006 at 6:00 am CT.

Winnebago Industries' conference call may be heard live via the Company's website, <http://www.winnebagoind.com/investor.html>. If you are unable to participate during the live Web cast, the call will be archived on the Company's website. To access the replay, click on <http://www.winnebagoind.com/investor.html>.

Minimum requirements to listen to the Web cast: either Windows Media Player or RealPlayer and at least a 28.8 Kbps connection to the Internet. The Windows Media Player software is downloadable free at: [www.microsoft.com/windows/windowsmedia/download/default.asp](http://www.microsoft.com/windows/windowsmedia/download/default.asp), and the RealPlayer software is downloadable free at: [www.real.com/products/player/index.html](http://www.real.com/products/player/index.html).

**About Winnebago Industries**

Winnebago Industries, Inc. is a leading United States manufacturer of motor homes, self-contained recreation vehicles used primarily in leisure travel and outdoor recreation activities. The Company builds quality motor homes under the Winnebago and Itasca brand names with state-of-the-art computer-aided design and manufacturing systems on automotive-styled assembly lines. The Company's common stock is listed on the New York, Chicago and NYSE Arca Stock Exchanges and traded under the symbol WGO. Options for the Company's common stock are traded on the Chicago Board Options Exchange. For access to Winnebago Industries' investor relations material, to add your name to an automatic email list for Company news releases or for information on a dollar-based stock investment service for the Company's stock, visit, <http://www.winnebagoind.com/html/company/investorRelations.html>.

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