

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF  
SECURITIES

OMB APPROVAL	
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934  
or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>Nielsen Sarah N</u>  (Last) (First) (Middle) <u>WINNEBAGO INDUSTRIES, INC.</u> <u>P.O. BOX 152</u>  (Street) <u>FOREST</u> <u>IA</u> <u>50436</u> <u>CITY</u>  (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) <u>11/14/2005</u>	3. Issuer Name and Ticker or Trading Symbol <u>WINNEBAGO INDUSTRIES INC [ WGO ]</u>
4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below)  <u>VP-CFO</u>		5. If Amendment, Date of Original Filed (Month/Day/Year)  6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person  Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned			
1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
<u>Common Stock, \$.50 par value</u>	<u>0</u>	<u>D</u>	

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)							
1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
<u>Stock Options (rights to buy)<sup>(1)</sup></u>	<u>(1)</u>	<u>11/14/2015</u>	<u>Common Stock</u>	<u>12,500<sup>(1)</sup></u>	<u>32.345</u>	<u>D</u>	

Explanation of Responses:

1. Granted under the Winnebago Industries, Inc. 2004 Incentive Compensation Plan which is a Section 16(b) Plan. Options become exercisable in annual increments of one-third commencing 11/14/06.

/s/ Raymond M. Beebe,  
Secretary, Winnebago  
Industries, Inc. under Power of 11/15/2005  
Attorney

\*\* Signature of Reporting Person      Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

\* If the form is filed by more than one reporting person, see Instruction 5 (b)(v).

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

## LIMITED POWER OF ATTORNEY

BE IT KNOWN, that Sarah N. Nielsen has made and appointed, and by these presents does make and appoint, Raymond M. Beebe, acting individually, in his capacity as compliance officer for Winnebago Industries, Inc., true and lawful attorney for him and in his name, place and stead, for the following specific and limited purposes only:

To sign any and all documents required by the Securities and Exchange Commission to ensure compliance with the rules and regulations thereof by me in connection with any transactions I may complete involving the stock of Winnebago Industries, Inc.

giving and granting said attorney full power and authority to do and perform all and every act and thing whatsoever necessary to be done in and about the specific and limited premises set out herein as fully, to all intents and purposes, as might or could be done if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that said attorney shall lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, I have hereunto set my hand this 14<sup>th</sup> day of November, 2005.

/s/ Sarah N. Nielsen

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Sarah N. Nielsen

STATE OF IOWA                )  
  )ss:  
COUNTY OF HANCOCK    )

The foregoing instrument was acknowledged by me this 14<sup>th</sup> day of November, 2005, by Sarah N. Nielsen who is personally known by me and who did not take an oath.

/s/ Karen C. Jefson

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Karen C. Jefson  
Notary Public in and for the State of Iowa  
My Commission Expires: 5/11/07