UNITED STATES	OMB APPROVAL
SECURITIES AND EXCHANGE COMMISSION	OMB Number: 3235-0101
WASHINGTON, D.C. 20549	Expires: November 30, 2003
	Estimated average burden
	hours per response2.0
FORM 144	

NOTICE OF PROPOSED SALE OF SECURITIES PURSUANT TO RULE 144 UNDER THE SECURITIES ACT OF 1933

ATTENTION: TRANSMIT FOR FILING 3 COPIES OF THIS FORM CONCURRENTLY WITH EITHER PLACING AN ORDER WITH A BROKER TO EXECUTE SALE OR EXECUTING A SALE DIRECTLY WITH A MARKET MAKER.

		``							
1(a)	NAME OF I	ISSUER (Pleas	e type or p	orint)					
	Winnebago	o Industries,	Inc.						
1(b)	IRS IDENT	RS IDENT. NO. (C) SEC FILE NO.							
	42-080267	78		I-640	13				
1(d)	ADDRESS 0	OF ISSUER	S	TREET					
	P.O. Box	152	605 W Cr	ystal Lake R	load				
1(d)	CITY	(STATE	ZI	P CODE			
	Forest Ci	ity		IA	50	0436			
1(e)	TELEPHONE	Ξ							
	AREA CODE	E	NUMBER						
	641	ļ	585-3535						
2(a)	NAME OF P	PERSON FOR WH	OSE ACCOUNT	THE SECURIT	IES ARE TO BE	SOLD			
	Frederick	k M. Zimmerma	n						
2(b)	IRS IDENT	Г. NO.		(C) RELATION	ISHIP TO ISSUE	R			
	### - ## - ##	###		Director					
2(d)	ADDRESS		S	TREET					
	14860 Llo	oyds Drive							
2(d)	CITY	(STATE	ZII	P CODE			
	Minnet	onka		MN		55345			
CLASS	RITIES	(b) NAME AND AD EACH BROKER WHOM THE SE ARE TO BE O OR EACH MAR MAKER WHO I AQUIRING TH SECURITIES	THROUGH CURITIES FFERED KET S	SEC USE ONLY BROKER- DEALER FILE NUMBER	(c) NUMBER OF SHARES OR OTHER UNITS TO BE SOLD (SEE INSTR. 3(C))	(d) AGGREGATE MARKET VALUE (SEE INSTR. 3(D))	(e) NUMBER OF SHARES OR OTHER UNITS OUTSTANDING (SEE INSTR. 3(E))	(f) APPROXIMATE DATE OF SALE (SEE INSTR. 3(F)) (MO. DAY YR.)	(g) NAME OF EACH SECURITIES EXCHANGE (SEE INSTR. 3(G))
Commo Stock \$.50 value	; par	Morgan Stan 8300 Norman Suite 1150 Bloomington	Center Dr.	,	1,500	\$57,165.00	33,674,159	12/20/04	New York Chicago Pacific Boston Philadelphia
	, 								

- recent report or statement published by the issuer
- (f) Approximate date on which the securities are to be sold(g) Name of each securities exchange, if any, on which the securities are
- intended to be sold

POTENTIAL PERSONS WHO ARE TO RESPOND TO THE COLLECTION OF INFORMATION CONTAINED IN THIS FORM ARE NOT REQUIRED TO RESPOND UNLESS THE FORM DISPLAYS A CURRENTLY VALID OMB CONTROL NUMBER.

SEC 1147 (09-03)

TABLE I - SECURITIES TO BE SOLD

FURNISH THE FOLLOWING INFORMATION WITH RESPECT TO THE ACQUISITION OF THE SECURITIES TO BE SOLD AND WITH RESPECT TO THE PAYMENT OF ALL OR ANY PART OF THE PURCHASE PRICE OR OTHER CONSIDERATION THEREFOR:

TITLE OF THE CLASS	DATE YOU ACQUIRED	NATURE OF ACQUISITION TRANSACTION	NAME OF PERSON FROM WHOM ACQUIRED (IF GIFT, ALSO GIVE DATE DONOR ACQUIRED)	AMOUNT OF SECURITIES ACQUIRE	DATE OF D PAYMENT	NATURE OF PAYMENT
Common						
Stock,	4/18/90	Open Market Buy	Winnebago Industries, In	c. 50	4/18/90	Cash
\$.50 par	9/28/93	Open Market Buy	Winnebago Industries, In	c. 200	9/28/93	Cash
value	12/16/94	Open Market Buy	Winnebago Industries, In	c. 500	12/16/94	Cash
	3/05/04	Stock Split	Winnebago Industries, In	c. 750	N/A(1)	N/A(1)

INSTRUCTIONS: If the securities were purchased and full payment therefore was not made in cash at the time of purchase, explain in the table or in a note thereto the nature of the consideration given. If the consideration consisted of any note or other obligation, or if payment was made in installments describe the arrangement and state when the note or other obligation was discharged in full or the last installment paid.

TABLE II - SECURITIES SOLD DURING THE PAST 3 MONTHS

FURNISH THE FOLLOWING INFORMATION AS TO ALL SECURITIES OF THE ISSUER SOLD DURING THE PAST 3 MONTHS BY THE PERSON FOR WHOSE ACCOUNT THE SECURITIES ARE TO BE SOLD.

Name and Address of Seller	Title of Securities Sold	Date of Sale	Amount of Securities	Gross Proceeds
Frederick M. Zimmerman 14860 Lloyds Drive Minnetonka, MN 55345	Common Stock	11/4/04	700	\$23,221.00

REMARKS:

(1) There is not a date of payment nor a nature of payment for this entry as it shows the effect of a two-for-one stock split of Winnebago Industries, Inc. common stock on March 5, 2004 bringing the reporting person to a total holding of 1,500 shares which are being reported in this filing of proposed sale.

INSTRUCTIONS:

See the definition of "person" in paragraph (a) of Rule 144. Information is to be given not only as to the person for whose account the securities are to be sold but also as to sales by all persons whose sales are required by paragraph (e) of Rule 144 to be aggregated with sales for the account of the person filing this notice.

ATTENTION:

The person for whose account the securities to which this notice relates are to sold hereby represents by signing this notice that he does not know any material adverse information in regard to the current and prospective operations of the Issuer of the securities to be sold which have not been publicly disclosed.

December 20, 2004	/s/ Raymond M. Beebe, Secretary, Winnebago Industries, Inc. under Power of Attorney
(DATE OF NOTICE)	(SIGNATURE)
BE SOLD. AT LEAST ONE COPY OF	SON FOR WHOSE ACCOUNT THE SECURITIES ARE TO THE NOTICE SHALL BE MANUALLY SIGNED. HALL BEAR TYPED OR PRINTED SIGNATURES.
	S OR OMISSION OF FACTS CONSTITUTE FEDERAL S (SEE 18 U.S.C. 1001).

SEC 1147 (09-03)
