

**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): January 27, 2004

Winnebago Industries, Inc.

(Exact Name of Registrant as Specified in Charter)

IOWA
(State of Incorporation)

001-06403
(Commission File Number)

42-0802678
(IRS Employer Identification No.)

P.O. BOX 152
Forest City, Iowa 50436
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: 641-585-3535

ITEM 5. Other Events and Regulation FD Disclosure

The New York Stock Exchange has requested Winnebago Industries, Inc. (the "Company") revise its previously announced cash dividend record and payment dates due to an overlap with the timing of the Company's upcoming stock split. The new record date is March 15, 2004 for the Company's quarterly cash dividend and is now payable to shareholders on April 15, 2004.

ITEM 7. Financial Statements and Exhibits

The following exhibits are included herein:

Ex. 99.1 Press Release of Winnebago Industries, Inc. issued on January 27, 2004

SIGNATURES

Pursuant to the requirements of Section 12 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.

Date: January 27, 2004

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

**Exhibit
Number**

Description

99.1

Press Release of Winnebago Industries, Inc. dated January 27, 2004.

Contact: Sheila Davis, PR/IR Manager
641-585-6803
sdavis@winnebagoind.com

WINNEBAGO INDUSTRIES REVISES CASH DIVIDEND
RECORD AND PAYMENT DATES

FOREST CITY, IOWA, January 27, 2004 -- Winnebago Industries, Inc. (NYSE:WGO), today announced that the record and payment dates for the Company's upcoming quarterly cash dividend have been revised. The new record date is March 15, 2004 for the Company's quarterly cash dividend and is now payable to shareholders on April 15, 2004.

ABOUT WINNEBAGO INDUSTRIES

Winnebago Industries, Inc. is the 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, Itasca, Rialta and Ultimate 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 Pacific 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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