

Mail Stop 3561

April 4, 2007

Brian J. Hrubes
Controller
Winnebago Industries, Inc.
P.O. Box 152
Forest City, Iowa 50436

Re: Winnebago Industries, Inc.
File No. 001-06403
Form 10-K: For the Year Ended August 26, 2006
Form 10-Q: For the Quarterly Period Ended November 25, 2006

Dear Mr. Hrubes:

We have completed our review of your Form 10-K and Form 10-Q and have no further comments at this time.

Sincerely,

Michael Fay
Branch Chief