

August 19, 2024

Bryan Hughes
Chief Financial Officer
Winnebago Industries, Inc.
13200 Pioneer Trail
Eden Prairie, MN 55347

Re: Winnebago Industries, Inc.
Form 10-K for Fiscal Year Ended August 26, 2023
Filed October 18, 2023
File No. 001-06403

Dear Bryan Hughes:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of

Office of

Corporation Finance

Manufacturing