

**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) December 9, 2004

Winnebago Industries, Inc.

(Exact name of registrant as specified in its charter)

<u>Iowa</u>	<u>001-06403</u>	<u>42-0802678</u>
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
<u>P.O. Box 152, Forest City, Iowa</u>		<u>50436</u>
(Address of principal executive offices)		(Zip Code)

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

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01 Regulation FD Disclosure.

Winnebago Industries, Inc. (Winnebago Industries) is filing herewith a press release issued on December 9, 2004, as Exhibit 99.1 which is included herein. The press release was issued to report that Winnebago Industries anticipates announcing first quarter of fiscal 2005 ended November 27, 2004 earnings on December 15, 2004. In connection with the announcement, Winnebago Industries will host a conference call on December 15, 2004 at 10:00 a.m. Eastern time. Details regarding the conference call are contained in the press release included herein.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press release of Winnebago Industries, Inc. dated December 9, 2004.

SIGNATURES

Pursuant to the requirements 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.

Dated: December 10, 2004

WINNEBAGO INDUSTRIES, INC.

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

EXHIBIT INDEX

Exhibit Number	Description
99.1	Press release of Winnebago Industries, Inc. dated December 9, 2004.

For further information: Sheila Davis, PR/IR Manager – 641-585-6803

WINNEBAGO INDUSTRIES ANNOUNCES FIRST QUARTER
FINANCIAL RESULTS CONFERENCE CALL TO BE HELD
ON DECEMBER 15, 2004

FOREST CITY, IOWA, December 9, 2004 – Winnebago Industries, Inc. (NYSE: WGO), the nation's leading manufacturer of motor homes, will host a conference call on Wednesday, December 15, 2004 at 10 am ET to discuss the financial results of its first quarter of fiscal 2005 ended November 27, 2004. The Company will release its financial results on December 15 at 7 am ET.

The conference call may be heard live from the Company's website, www.winnebagoind.com, www.shareholder.com/winnebago/medialist.cfm or from www.vcall.com. If you are unable to participate during the live webcast, the call will be archived on the web site. To access the replay, click on www.winnebagoind.com.

Minimum requirements to listen to the webcast: either Windows Media Player or RealPlayer. The Windows Media Player software is downloadable free from: www.microsoft.com/windows/windowsmedia/download/default.asp, and at least a 28.8 Kbps connection to the Internet. Or: The RealPlayer software, downloadable free from: www.real.com/products/player/index.html, and at least a 28.8 Kbps connection to the Internet.

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 or Rialta 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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