

SEC 1745 (3-98)

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No. 01)\*

Winnebago Industries

COMMON

974637100

12-31-2006

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page. The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 974637100

1. Names of Reporting Persons.  
I.R.S. Identification Nos. of above persons (entities only)

Delaware Management Holdings 23-2693133

2. Check the Appropriate Box if a Member of a Group (See Instructions)

- (a) .....
- (b) .....

3. SEC Use Only .....

4. Citizenship or Place of Organization

State of Delaware .....

Number of	5. Sole Voting Power	00
Shares	6. Shared Voting Power	00
Beneficially	7. Sole Dispositive Power	00
Owned by	8. Shared Dispositive Power	00
Each Reporting		
Person With		

9. Aggregate Amount Beneficially Owned by Each Reporting Person 00

10. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)

11. Percent of Class Represented by Amount in Row (11) 0%

12. Type of Reporting Person (See Instructions)

HC

1.Names of Reporting Persons.  
I.R.S. Identification Nos. of above persons (entities only)

Delaware Management Business Trust 23-2859589

2. Check the Appropriate Box if a Member of a Group (See Instructions)

(a).....  
(b).....

3.SEC Use Only .....

4.Citizenship or Place of Organization

State of Delaware

Number of	5. Sole Voting Power	00
Shares	6. Shared Voting Power	00
Beneficially	7. Sole Dispositive Power	00
Owned by	8. Shared Dispositive Power	00
Each Reporting		
Person With		

9. Aggregate Amount Beneficially Owned by Each Reporting Person 00

10. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)

11. Percent of Class Represented by Amount in Row (11) 0%

12. Type of Reporting Person (See Instructions)

IA

Item 1.

- (a) Winnebago Industries
- (b) P.O. Box 152

Forest City  
IA  
50436

Item 2.

- (a) Delaware Management Holdings
- (b) 2005 Market Street

Philadelphia  
PA  
19103

- (c) State of Delaware
- (d) COMMON
- (e) 974637100

Item 3.

If this statement is filed pursuant to 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) [ ] Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
- (b) [ ] Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c) [ ] Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d) [ ] Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8).
- (e) [ ] An investment adviser in accordance with 240.13d-1(b)(1)(ii)(E);
- (f) [ ] An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(1)(ii)(F);

- (g) [ X ] A parent holding company or control person in accordance with 240.13d-1(b)(1)(ii)(G);
- (h) [ ] A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) [ ] A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j) [ ] Group, in accordance with 240.13d-1(b)(1)(ii)(J).

Item 4.

Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned: 00
- (b) Percent of class: 0
- (c) Number of shares as to which the person has:
  - (i) Sole power to vote or to direct the vote 00
  - (ii) Shared power to vote or to direct the vote 00
  - (iii) Sole power to dispose or to direct the disposition of 00
  - (iv) Shared power to dispose or to direct the disposition of 00

Item 5.

Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [Y].

Item 6.

Ownership of More than Five Percent on Behalf of Another Person.

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than five percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

Item 7.

Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company.

If a parent holding company has filed this schedule, pursuant to Rule 13d-1(b)(ii)(G), so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identification of the relevant subsidiary.

LINCOLN NATIONAL CORP IS THE ULTIMATE PARENT OF DELAWARE MANAGEMENT BUSINESS TRUST.

Item 8.

Identification and Classification of Members of the Group

If a group has filed this schedule pursuant to 240.13d-1(b)(1)(ii)(J), so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to 240.13d-1(c) or 240.13d-1(d), attach an exhibit stating the identity of each member of the group.

See Agreement to File Joint Acquisition Statements attached

Item 9.

Notice of Dissolution of Group

N/A

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity. See Item 5.

Item 10.

Certification

- (a) The following certification shall be included if the

statement is filed pursuant to 240.13d-1(b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

(b) The following certification shall be included if the statement is filed pursuant to 240.13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

Date 02-05-2007

Signature /s/ Brian L. Murray

Name/Title Brian L. Murray/Chief Compliance Officer

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct. The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative other than an executive officer or general partner of the filing person, evidence of the representative's authority to sign on behalf of such person shall be filed with the statement, provided, however, that a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and any title of each person who signs the statement shall be typed or printed beneath his signature.

AGREEMENT TO FILE JOINT  
ACQUISITION STATEMENTS

AGREEMENT made this 7th day of February, 2007 by and between DELAWARE GROUP EQUITY FUNDS I, DELAWARE GROUP EQUITY FUNDS II, DELAWARE GROUP EQUITY FUNDS III, DELAWARE GROUP EQUITY FUNDS IV, DELAWARE GROUP EQUITY FUNDS V, DELAWARE GROUP INCOME FUNDS, DELAWARE GROUP LIMITED-TERM GOVERNMENT FUNDS, DELAWARE GROUP CASH RESERVE, DELAWARE GROUP GOVERNMENT FUND, DELAWARE GROUP STATE TAX-FREE INCOME TRUST, DELAWARE GROUP TAX FREE FUND, DELAWARE GROUP GLOBAL & INTERNATIONAL FUNDS, DELAWARE GROUP TAX FREE MONEY FUND, DELAWARE GROUP ADVISER FUNDS, DELAWARE VIP TRUST, DELAWARE POOLED TRUST, DELAWARE GROUP FOUNDATION FUNDS, DELAWARE INVESTMENTS DIVIDEND AND INCOME FUND, INC., DELAWARE INVESTMENTS GLOBAL DIVIDEND AND INCOME FUND, INC., VOYAGEUR INSURED FUNDS, VOYAGEUR INTERMEDIATE TAX FREE FUNDS, DELAWARE INVESTMENTS MUNICIPAL TRUST (formerly VOYAGEUR INVESTMENT TRUST), VOYAGEUR MUTUAL FUNDS, VOYAGEUR MUTUAL FUNDS II, VOYAGEUR MUTUAL FUNDS III, VOYAGEUR TAX-FREE FUNDS, DELAWARE INVESTMENTS ARIZONA MUNICIPAL INCOME FUND, INC., DELAWARE INVESTMENTS COLORADO INSURED MUNICIPAL INCOME FUND, INC., DELAWARE INVESTMENTS FLORIDA INSURED MUNICIPAL INCOME FUND, DELAWARE INVESTMENTS MINNESOTA MUNICIPAL INCOME FUND II, INC., (the "Delaware Investments Family of Funds"), Delaware Management Business Trust, and Delaware Management Holdings, Inc., herein collectively referred to as the "parties".

WHEREAS, the parties hereto may be deemed to be the direct or indirect beneficial owners of the same equity securities for the purpose of the reporting requirements of Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and

WHEREAS, the regulations promulgated under Section 13(d) of the Exchange Act permit the joining of such beneficial owners in the filing of a single Joint Acquisition Statement reporting such ownership to the Securities and Exchange Commission.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, and each of the parties hereto intending to be legally bound, it is agreed as follows:

1. In the event that any two or more parties shall be deemed to be the direct or indirect beneficial owners of the same equity security required to be reported to the Securities and Exchange Commission such parties may join together in the filing of a Joint Acquisition Statement with respect to that security.

2. With respect to each Joint Acquisition Statement in which a party joins, each party acknowledges that (a) it will be eligible under applicable regulations of the Securities and Exchange Commission to join in the filing and (b) it will be responsible for the timely filing of such statement and any amendments thereto and the completeness and accuracy of the information concerning such party; but each such party shall not be responsible for the completeness and accuracy of the information concerning the other parties making the filing, unless such party knows or has reason to believe that such information with respect to such other parties is inaccurate.

3. The parties consent to the inclusion of a copy of this agreement as an exhibit to any Joint Acquisition Statement filed on behalf of any of them.

IN WITNESS WHEREOF, the parties hereto have executed this agreement by their duly authorized officers as of the date set forth above.

DELAWARE GROUP EQUITY FUNDS I  
DELAWARE GROUP EQUITY FUNDS II  
DELAWARE GROUP EQUITY FUNDS III  
DELAWARE GROUP EQUITY FUNDS IV  
DELAWARE GROUP EQUITY FUNDS V  
DELAWARE GROUP INCOME FUNDS  
DELAWARE GROUP LIMITED-TERM  
GOVERNMENT FUNDS  
DELAWARE GROUP CASH RESERVE  
DELAWARE GROUP GOVERNMENT FUND  
DELAWARE GROUP STATE TAX FREE INCOME  
TRUST  
DELAWARE GROUP TAX FREE FUND

DELAWARE GROUP GLOBAL & INTERNATIONAL  
FUNDS  
DELAWARE GROUP TAX FREE MONEY FUND  
DELAWARE GROUP ADVISER FUNDS  
DELAWARE VIP TRUST  
DELAWARE POOLED TRUST  
DELAWARE GROUP FOUNDATION FUNDS  
DELAWARE INVESTMENTS DIVIDEND AND INCOME  
FUND, INC.  
DELAWARE INVESTMENTS GLOBAL DIVIDEND AND  
INCOME FUND, INC.  
VOYAGEUR INSURED FUNDS  
VOYAGEUR INTERMEDIATE TAX FREE FUNDS  
DELAWARE INVESTMENTS MUNICIPAL TRUST  
(formerly VOYAGEUR INVESTMENT TRUST)  
VOYAGEUR MUTUAL FUNDS  
VOYAGEUR MUTUAL FUNDS II  
VOYAGEUR MUTUAL FUNDS III  
VOYAGEUR TAX-FREE FUNDS  
DELAWARE INVESTMENTS ARIZONA MUNICIPAL  
INCOME FUND, INC.  
DELAWARE INVESTMENTS COLORADO INSURED  
MUNICIPAL INCOME FUND, INC.  
DELAWARE INVESTMENTS FLORIDA INSURED  
MUNICIPAL INCOME FUND  
DELAWARE INVESTMENTS MINNESOTA MUNICIPAL  
INCOME FUND II, INC.

ATTEST  
/s/ David P. O'Connor

By: /s/ Brian L. Murray

DELAWARE MANAGEMENT HOLDINGS, INC.

ATTEST  
/s/ David P. O'Connor

By: /s/ Brian L. Murray

ATTEST  
/s/ David P. O'Connor

DELAWARE MANAGEMENT BUSINESS TRUST

By: /s/ Brian L. Murray