FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Check this box if no longer subject to
Section 16. Form 4 or Form 5
obligations may continue. See
Instruction 1(h)

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL

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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* AAL IRVIN E						2. Issuer Name and Ticker or Trading Symbol WINNEBAGO INDUSTRIES INC [WGO]								k all applic Directo	cable) or	g Pers	son(s) to Iss 10% Ov	vner	
	SAGO IND	rst) (USTRIES, INC.	Middle)		3. Date of Earliest Transaction (Month/Day/Year) 01/31/2007									Officer below)	(give title		Other (s below)	pecify	
P.O. BOX 152 (Street)					4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person					
FOREST CITY IA 50436				_										Form filed by More than One Reporting Person					
(City)	(St		(Zip)																
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
1. Title of Security (Instr. 3) 2. Transac Date (Month/Da					Execution Date,			3. 4. Securitie Disposed C Code (Instr. 8)						5. Amour Securitie Beneficia Owned F Reported	s Forn ally (D) o following (I) (Ir		: Direct r Indirect str. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
								Code	V	Amount	(A) or (D) Pri		е	Transact	ransaction(s) Instr. 3 and 4)				
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																			
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)				6. Date Exe Expiration (Month/Day	Date		7. Title and Amount of Securities Underlying Derivative (Instr. 3 ar	f g Securit	8. Price of Derivative Security (Instr. 5)		9. Number derivative Securities Beneficial Owned Following Reported Transactic (Instr. 4)	i S Illy	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)	
				Code	v	(A)	(D)	Date Exercisable		expiration pate	Title	Amount or Number of Shares	er						
Winnebago Stock Units ⁽¹⁾	(1)	01/31/2007		A		165 ⁽²⁾		(1)		(1)	Common Stock	165 ⁽²	2)	\$33.485	3,924 ⁽³	3)	D		

Explanation of Responses:

- 1. Winnebago Stock Units are accrued under the Winnebago Industries, Inc. Directors Deferred Compensation Plan and are to be settled 100% in Winnebago common stock upon the earliest of the following events: reporting person's termination of service as a director, death, disability or a "change in the effective control of the Company" as defined in the Plan pursuant to an election made by reporting person on 12,0006
- $2. \ Represents \ amount \ of \ Winnebago \ Stock \ Units \ acquired \ by \ reporting \ person \ on \ the \ transaction \ date.$
- 3. Represents total amount of Winnebago Stock Units held by reporting person in Winnebago Industries, Inc. Directors Deferred Compensation Plan as of reporting date.

/s/ Raymond M. Beebe, Secretary, Winnebago

Industries, Inc. under Power of 02/02/2007

Attorney

** Signature of Reporting Person Date

 $Reminder: Report \ on \ a \ separate \ line \ for \ each \ class \ of \ securities \ beneficially \ owned \ directly.$

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.