SEC Form	4
----------	---

П

### FORM 4

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

#### OMB APPROVAL OMB Number: 3235-0287 .5

Estimated average burden	
hours per response:	0.

1. Name and Address of Reporting Person <sup>*</sup> AAL IRVIN E		n*	2. Issuer Name and Ticker or Trading Symbol WINNEBAGO INDUSTRIES INC [ WGO ]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
				X	Director	10% Owner			
(Last) (First) (Middle)					Officer (give title	Other (specify			
			3. Date of Earliest Transaction (Month/Day/Year) 12/31/2010		below)	below)			
WINNEBAGO I	NDUSTRIES, IN	C.							
P.O. BOX 152				<u> </u>					
			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line)	(Check Applicable				
(Street)				X	Form filed by One Repo	orting Person			
FOREST CITY	IA	50436			Form filed by More thar Person	One Reporting			
(City)	(State)	(Zip)							

### Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transa Code (l 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(1130. 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. Transa Code ( 8)		of		6. Date Exerc Expiration Da (Month/Day/Y	ate	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Winnebago Stock Units <sup>(1)</sup>	(1)	12/31/2010		A		165 <sup>(2)</sup>		(1)	(1)	Common Stock	165 <sup>(2)</sup>	\$15.115	15,256 <sup>(3)</sup>	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 12/15/2010.

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 01/04/2011 Industries, Inc. under Power of <u>Attorney</u> \*\* Signature of Reporting Person Date

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

\* 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.