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

FORM 144

I OMB APPROVAL OMB Number: 3235-0101 Expires: December 31, 2006 Estimated average burden hours per response....4.47

NOTICE OF PROPOSED SALE OF SECURITIES PURSUANT TO RULE 144 UNDER THE SECURITIES ACT OF 1933

a market mak 1(a) NAME OF		se type or pri						
	igo Industries		,					
1(b) IRS IDE	:NI. NO.			(c) S	SEC FILE NO.			
42-0802					-6403			
1(d) ADDRESS								
605 W.	Crystal Lake	Road, P.O. Box	152					
	ATE ZIP CODE							
Forest	City, IA 504	36						
1(e) TELEPHO								
	PERSON FOR W	HOSE ACCOUNT	THE SECURIT	IES ARE TO BE	SOLD			
	l M. Beebe							
2(b) IRS IDE				ELATIONSHIP T	O ISSUER			
			Offic	er - VP Gen C	Counsel & Secre	etary		
2(d) ADDRESS								
	350th Street							
	ATE ZIP CODE							
Forest	City, IA 5043	6						
		iling this not Number and th			issuer to obta	in		
3(a) Title of the Class of Securities to be Sold	Each Broke Whome the	ddress of r Through Securities Offered rket is the	ONLY	(c) Number of Shares or Other Units to be Sold (See instr. 3(c))	Aggregate	(e) Number of Shares or Other Units Outstanding (See instr. 3(e))	Date of Sale (See instr. 3	(g) Name of Each Securities (f)) Exchange (See instr. 3(g))
Common Stock, \$.50 par value	4344 Corpo	ds & Sons, Ind rate Drive oines, IA 5026		4,640	\$156,832.00	31, 152, 464	10/17/06	New York Chicago Pacific Boston Philadelphia

- (c) Issuer'S S.E.C. file number, if any
- (d) Issuer's address, including zip code (e) Issuer's telephone number, including area code
- 2.(a) Name of person for whose account the securities are to be sold

 - (b) Such person's I.R.S. identification number, if such person is an entity
 (c) Such person's relationship to the issuer (e.g., officer, director, 10% stockholder, or member of immediate family of any of the foregoing)
 (d) Such person's address, including zip code
- 3.(a) Title of the class of securities to be sold
 - (b) Name and address of each broker through whom the securities are intended to be sold
 - (c) Number of shares or other units to be sold (if debt securities, give the aggregate face amount)
 - (d) Aggregate market value of the securities to be sold as of a specified date
 - within 10 days prior to the filing of this notice (e) Number of shares or other units of the class outstanding, or if debt securities the face amount thereof outstanding, as shown by the most recent report or statement published by the issuer
 - (f) Approximate date on which the securities are to be sold

(g) Name of each securities exchange, if any, on which the securities are intended to be sold

POTENTIAL PERSONS WHO ARE TO RESPOND TO THE COLLECTION OF INFORMATION CONTAINED IN THIS FORM ARE NOT REQUIRED TO RESPOND UNLESS THE FORM DISPLAYS A CURRENTLY VALID OMB CONTROL NUMBER.

TABLE I - SECURITIES TO BE SOLD

FURNISH THE FOLLOWING INFORMATION WITH RESPECT TO THE ACQUISITION OF THE SECURITIES TO BE SOLD AND WITH RESPECT TO THE PAYMENT OF ALL OR ANY PART OF THE PURCHASE PRICE OR OTHER CONSIDERATION THEREFOR:

Title of Date the Class Acqui	You Nature of red Acquisition Transaction	from Whom Acquired (If gift, also give date on donor acquired)	Amount of Securities Acquired	Date of Payment	Nature of Payment	
Common Stock, 10/21/ \$.50 par value	04 Exercise of Stock Option	Winnebago Industries, Inc.	4,640	10/21/04	Cash	

Name of Person

INSTRUCTIONS:

If the securities were purchased and full payment therefor was not made in cash at the time of purchase, explain in the table or in a note thereto the nature of the consideration given. If the consideration consisted of any note or other obligation, or if payment was made in installments describe the arrangement and state when the note or other obligation was discharged in full or the last installment paid.

TABLE II - SECURITIES SOLD DURING THE PAST 3 MONTHS

FURNISH THE FOLLOWING INFORMATION AS TO ALL SECURITIES OF THE ISSUER SOLD DURING THE PAST 3 MONTHS BY THE PERSON FOR WHOSE ACCOUNT THE SECURITIES ARE TO BE SOLD.

Name and Address of Seller	Title of Securities Sold	Date of Sale	Securities	Proceeds	
None					

REMARKS:

INSTRUCTIONS:

See the definition of "person" in paragraph (a) of Rule 144. Information is to be given not only as to the person for whose account the securities are to be sold but also as to all other persons included in that definition. In addition, information shall be given as to sales by all persons whose sales are required by paragraph (e) of Rule 144 to be aggregated with sales for the account of the person filing this notice.

ATTENTION:

THE PERSON FOR WHOSE ACCOUNT THE SECURITIES TO WHICH THIS NOTICE RELATES ARE TO BE SOLD HEREBY REPRESENTS BY SIGNING THIS NOTICE THAT HE DOES NOT KNOW ANY MATERIAL ADVERSE INFORMATION IN REGARD TO THE CURRENT AND PROSPECTIVE OPERATIONS OF THE ISSUER OF THE SECURITIES TO BE SOLD WHICH HAS NOT BEEN PUBLICLY DISCLOSED.

10/17/2006	/s/ Raymond M. Beebe				
(DATE OF NOTICE)	(SIGNATURE)				
THE NOTICE SHALL BE SIGNED BY THE	PERSON FOR WHOSE ACCOUNT THE SECURITIES ARE				

THE NOTICE SHALL BE SIGNED BY THE PERSON FOR WHOSE ACCOUNT THE SECURITIES ARE TO BE SOLD. AT LEAST ONE COPY OF THE NOTICE SHALL BE MANUALLY SIGNED. ANY COPIES NOT MANUALLY SIGNED SHALL BEAR TYPED OR PRINTED SIGNATURES.

ı	ATTENTION:	INTENTIONAL	MISSTATEMENTS	OR OMISSION	OF FACTS	CONSTITUTE	FEDERAL
ĺ		CRIMIN	NAL VIOLATIONS	(SEE 18 U.S.	.C. 1001)		

Amount of