FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

washington, b.c. 20040	OMB APPROVAL			
STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP	OMB Number:	3235		

-0287 Estimated average burden hours per response: 0.5

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

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* ZIMMERMAN FREDERICK M					2. Issuer Name and Ticker or Trading Symbol WINNEBAGO INDUSTRIES INC [WGO]									k all applic	r		10% Ov	vner
(Last) (First) (Middle) WINNEBAGO INDUSTRIES, INC.					3. Date of Earliest Transaction (Month/Day/Year) 12/31/2004									Officer below)	(give title		Other (s below)	specify
P.O. BOX 152				4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable					
(Street) FOREST	CITY IA	. 5	50436										Line) X		led by Mor		orting Perso one Repo	
(City)	(St	ate) (Zip)															
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																	
1. Title of Security (Instr. 3) 2. Transac Date (Month/Date)					Execution Date,			Code (Instr. 5)					es Forr ally (D) (Following (I) (I		: Direct r Indirect str. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
						Code	v	Amount	(A) or (D) Pr		rice	Transact (Instr. 3	ction(s)			(instr. 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 (6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Secu (Instr. 3 and 4)		1 2	8. Price of Derivative Security (Instr. 5)	9. Numbe derivative Securities Beneficial Owned Following Reported Transactio (Instr. 4)	e S Illy	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisab		Expiration Date	Title	Amo or Nun of Sha	nber					
Winnebago Stock Units ⁽¹⁾	(1)	12/31/2004		A		35 ⁽²⁾		(1)		(1)	Common Stock	35	(2)	\$39.2	8,868 ⁽⁾	3)	D	

Explanation of Responses:

- 1. Winnebago Stock Units are acquired under the Winnebago Industries, Inc. Directors Deferred Compensation Plan and are to be settled 100% in Winnebago common stock upon reporting person's termination of service as a director pursuant to an election made by reporting person on 1/14/04.
- 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

01/03/2005 Industries, Inc. under Power of

Attorney

** 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.