



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2011

Sarah N. Nielsen  
Chief Financial Officer  
Winnebago Industries, Inc.  
P.O. Box 152  
Forest City, Iowa 50436

Re: **Winnebago Industries, Inc.**  
**Form 10-K for Fiscal Year Ended August 30, 2010**  
**Filed October 26, 2010**  
**File No. 001-06403**

Dear Ms. Nielsen:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief