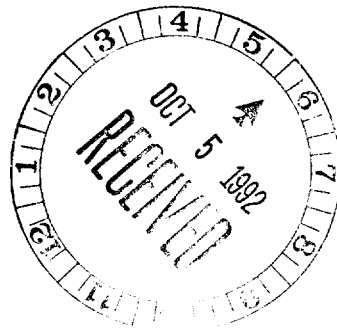


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JON L. GREEN

Director of Employee Relations and Personnel

September 25, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations 29 C.F.R. -2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Winnebago Industries, Inc.
605 W. Crystal Lake Rd
Forest City, Iowa 50436

Employer Identification Number: 42-0802678

Winnebago Industries, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees.

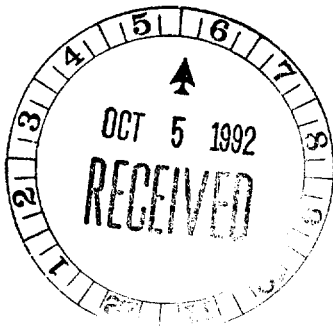
Name of Plan: Deferred Compensation Plan covering 94 employees.

Dated September 24 1992

Winnebago Industries, Inc.

By Jon L. Green
Plan Administrator

JLG/lck
Enclosure



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09-25-92

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AMNESTY

\$1,000.00