

WINNEBAGO INDUSTRIES INC
Form DEFA14A
October 24, 2007

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SCHEDULE 14A

(Rule 14a-101)

Proxy Statement Pursuant to Section 14(a) of the Securities Exchange Act of 1934

(Amendment No.)

Filed by the Registrant X

Filed by a party other than the Registrant O

Check the appropriate box:

- Preliminary Proxy Statement
- Confidential, For Use of the Commission Only (as permitted by Rule 14a-6(e)(2))
- Definitive Proxy Statement
- Definitive Additional Materials
- Soliciting Material Pursuant to section 240.14a-12

Winnebago Industries, Inc.

(Name of Registrant as Specified in Its Charter)

(Name of Person(s) Filing Proxy Statement, if Other than the Registrant)

Payment of Filing Fee (Check the appropriate box):

- No fee required.
- Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.
 - (1) Title of each class of securities to which transaction applies:
 - (2) Aggregate number of securities to which transaction applies:
 - (3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):
 - (4) Proposed maximum aggregate value of transaction:
 - (5) Total fee paid:
- Fee paid previously with preliminary materials:
- Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.
 - (1) Amount previously paid:
 - (2) Form, Schedule or Registration Statement No.:
 - (3) Filing party:

(4) Date filed:

Company #
Control #

2007 Annual Meeting of Shareholders

**Tuesday, December 18, 2007
4:00 p.m., Central Standard Time**

**Winnebago Industries; South Complex Theater
605 West Crystal Lake Road
Forest City, Iowa 50436**

To obtain directions to attend
the Annual Meeting and vote in person,
please call Investor Relations
at (641) 585-3535.

**Important Notice Regarding the Availability of Proxy Materials for the
Shareholder Meeting to be held on December 18, 2007.**

This communication presents only an overview of the more complete proxy materials that are available to you on the Internet. We encourage you to access and review all of the important information contained in the proxy materials before voting.

To view the Proxy Statement or Annual Report to Shareholders, have the 11-digit Control #(s) and visit:

<http://www.idelivercommunications.com/proxy/WGO>

If you want to receive a paper or e-mail copy of the above listed documents, you must request one. There is no charge to you for requesting a copy. To facilitate timely delivery, please make the request as instructed below on or before December 4, 2007.

Matters intended to be acted upon at the meeting are listed below.

The Board of Directors recommends that you vote FOR Proposals 1, 2 and 3:

1. To elect as three class II directors to serve for the ensuing three years and until their successors shall be elected and shall qualify;
Jerry N. Currie
Lawrence A. Erickson
John E. Herlitz
2. To ratify the appointment of Deloitte & Touche LLP as the Company's independent registered public accounting firm for the fiscal year ending August 30, 2008.
3. To transact such other business as may properly come before the meeting or any adjournment or adjournments thereof.

These items of business are more fully described in the proxy statement. The record date for the annual meeting is October 9, 2007. Only shareholders of record at the close of business on that date may vote at the meeting or any adjournment thereof.

You may immediately vote your proxy on the Internet at: <http://www.eproxy.com/wgo/>

Edgar Filing: WINNEBAGO INDUSTRIES INC - Form DEFA14A

Use the Internet to vote your proxy 24 hours a day, 7 days a week, until 12:00 p.m. (CT) on December 17, 2007.

Please have this Notice and the last four digits of your Social Security Number or Tax Identification Number available. Follow the simple instructions to obtain your records and submit your proxy vote electronically.

Your Internet vote authorizes the Named Proxies to vote your shares in the same manner as if you marked, signed and returned your proxy card.

To request paper or e-mail copies of the annual report and the proxy materials, which include the proxy card and the proxy statement, please contact us via:

Internet Access the Internet and go to www.idelivercommunications.com/proxy/WGO. Follow the instructions to log in, and order copies. Please make the request on or before December 4, 2007.

Telephone Call us free of charge at 877-847-4696 in the U.S. or Canada to order paper copies.

Email Send us an email at ideliver@afpi.com. Please put **Paper Material** or **E-mail Material** in the subject line, followed by the 11-Digit Control #. Requests, instructions and other inquiries will not be forwarded to your investment advisor.

Percent of class represented by amount in row (11)

0.00%

14

Type of reporting person (SEE INSTRUCTIONS)

IN

8

Item 1. Security and Issuer

This Amendment No. 5 to Schedule 13D on the Common Stock of Armstrong Flooring, Inc. (the “Issuer”) is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the “Schedule 13D”) which was originally filed on March 17, 2017. Unless otherwise indicated, all capitalized terms used herein but not defined shall have the same meanings as set forth in Schedule 13D.

Item 2. Identity and Background

Item 2 to Schedule 13D is amended, in pertinent part, as follows:

This statement is being filed by Mario J. Gabelli (“Mario Gabelli”) and various entities which he directly or indirectly controls or for which he acts as chief investment officer. These entities, except for LICT Corporation (“LICT”) and CIBL, Inc. (“CIBL”), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds. Certain of these entities may also make investments for their own accounts.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. (“GGCP”), GGCP Holdings LLC (“GGCP Holdings”), GAMCO Investors, Inc. (“GBL”), Associated Capital Group, Inc. (“AC”), Gabelli Funds, LLC (“Gabelli Funds”), GAMCO Asset Management Inc. (“GAMCO”), Teton Advisors, Inc. (“Teton Advisors”), Gabelli & Company Investment Advisers, Inc. (“GCIA”), G.research, LLC (“G.research”), MJG Associates, Inc. (“MJG Associates”), Gabelli Foundation, Inc. (“Foundation”), Mario Gabelli, LICT and CIBL. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the “Reporting Persons”.

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL and AC. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those named below. AC, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those listed below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended (“Advisers Act”). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GCIA, a wholly owned subsidiary of AC, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GCIA may purchase or sell securities for its own account. GCIA is a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, ALCE Partners, L.P., Gabelli Capital Structure Arbitrage Fund LP, Gabelli Capital Structure Arbitrage Fund Limited, Gabelli Intermediate Credit Fund L.P., GAMA Select Energy + L.P., GAMCO Medical Opportunities L.P., and Gabelli Multimedia Partners, L.P.

G.research, a wholly owned subsidiary of GCIA, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended (“1934 Act”), which as a part of its business regularly purchases and sells securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The GAMCO Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC

Fund, The GAMCO Global Content & Connectivity Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The GAMCO International Growth Fund, Inc., The GAMCO Global Growth Fund, The Gabelli Utility Trust, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The Gabelli Focus Five Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The GAMCO Natural Resources Gold & Income Trust, The GDL Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli ESG Fund, Inc., The Gabelli International Small Cap Fund, The Gabelli Healthcare & Wellness^{Rx} Trust, The Gabelli Global Small and Mid Cap Value Trust, Gabelli Value Plus+ Trust, Gabelli Merger Plus+ Trust Plc, The Gabelli Global Financial Services Fund, The Gabelli Global Mini Mites Fund, The Gabelli Go Anywhere Trust, The Gabelli U.S. Treasury Money Market Fund, Bancroft Fund Ltd. and Ellsworth Growth & Income Fund Ltd. (collectively, the “Funds”), which are registered investment companies. Gabelli Funds is also the investment adviser to the Gabelli Media Mogul NextSharesTM, the Gabelli Food of All Nations NextSharesTM, the RBI NextSharesTM, and the Gabelli Pet Parents’ Fund NextSharesTM, and The GAMCO International SICAV (sub-funds GAMCO Merger Arbitrage and GAMCO All Cap Value), a UCITS III vehicle. Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty Mitessm Fund, The TETON Westwood Income Fund, The TETON Westwood SmallCap Equity Fund, TETON Westwood Intermediate Bond Fund, and The TETON Westwood Mid-Cap Equity Fund.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP.

The Foundation is a private foundation. Mario Gabelli is the Chairman, a Trustee and the Investment Manager of the Foundation. Elisa M. Wilson is the President of the Foundation.

LICT is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. LICT actively pursues new business ventures and acquisitions. LICT makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is the Chief Executive Officer, a director, and substantial shareholder of LICT.

CIBL is a holding company with interests in telecommunications operations, primarily in the rural telephone industry. CIBL actively pursues new business ventures and acquisitions. CIBL makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of CIBL. Mario Gabelli is the controlling stockholder, Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL. He is the Executive Chairman of AC. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of Teton.

The Reporting Persons do not admit that they constitute a group.

GAMCO is a New York corporation and GBL, AC, GCIA, and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830.

G.research is a Delaware limited liability company having its principal officers at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICT is a Delaware corporation having its principal place of business as 401 Theodore Fremd Avenue, Rye, New York 10580. CIBL, Inc. is a Delaware corporation having its principal place of business as 165 West Liberty Street, Suite 220, Reno, NV 89501.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, “Covered Persons”), reference is made to Schedule I annexed hereto and incorporated herein by reference.

- (d) – Not applicable.
- (e) – Not applicable.
- (f) – Reference is made to Schedule I hereto.

Item 3. Source and Amount of Funds or Other Consideration

Item 3 to Schedule 13D is amended, in pertinent part, as follows:

The Reporting Persons used an aggregate of approximately \$3,624,682 to purchase the additional Securities reported as beneficially owned in Item 5 since the most recent filing on Schedule 13D. GAMCO and Gabelli Funds used approximately \$1,214,508 and \$831,747 respectively, of funds that were provided through the accounts of certain of their investment advisory clients (and, in the case of some of such accounts at GAMCO, may be through borrowings from client margin accounts) in order to purchase the additional Securities for such clients. Teton Advisors used approximately \$1,578,427 of investment advisory clients to purchase the additional Securities reported by it.

Item 5. Interest In Securities Of The Issuer

Item 5 to Schedule 13D is amended, in pertinent part, as follows:

(a) The aggregate number of Securities to which this Schedule 13D relates is 2,217,856 shares, representing 8.58% of the 25,835,850 shares outstanding as reported in the Issuer’s most recently filed Form 10- K for the fiscal year ended December 31, 2018. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
GAMCO	1,393,152	5.39%
Gabelli Funds	455,477	1.76%
Teton Advisors	369,077	1.43%
AC	150	0.00%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GCIA is deemed to have beneficial ownership of the Securities owned beneficially by G.research. AC, GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

(b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) GAMCO does not have the authority to vote 166,800 of the reported shares, (ii) Gabelli Funds has sole dispositive and voting power with respect to the shares of the Issuer held by the Funds so long as the aggregate voting interest of all joint filers does not exceed 25% of their total voting interest in the Issuer and, in that event, the Proxy Voting Committee of each Fund shall respectively vote that Fund’s shares, (iii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares held by such fund under special circumstances such as regulatory considerations, and (iv) the power of Mario Gabelli, AC, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference.

(e) Not applicable.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: March 6, 2019

GGCP, INC.
MARIO J. GABELLI

By: /s/ David Goldman
David Goldman
Attorney-in-Fact

TETON ADVISORS, INC.
GABELLI FUNDS, LLC

By: /s/ David Goldman
David Goldman
General Counsel – Gabelli Funds, LLC
Counsel-Teton Advisors, Inc.

GAMCO INVESTORS, INC.

By: /s/ Kevin Handwerker
Kevin Handwerker
General Counsel & Secretary – GAMCO Investors, Inc.

ASSOCIATED CAPITAL GROUP, INC.
GAMCO ASSET MANAGEMENT INC.

By: /s/ Douglas R. Jamieson
Douglas R. Jamieson
President & Chief Executive Officer – Associated Capital
Group, Inc.
President – GAMCO Asset Management Inc..

SCHEDULE I

Information with Respect to Executive
Officers and Directors of the Undersigned

Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management Inc., Gabelli Funds, LLC, Gabelli & Company Investment Advisers, Inc., G.research, LLC, Teton Advisors, Inc., Associated Capital Group, Inc. or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) and (e) of this Schedule 13D.

GAMCO Investors, Inc.
Directors:

Edwin L. Artzt	Former Chairman and Chief Executive Officer Procter & Gamble Company 900 Adams Crossing Cincinnati, OH 45202
Raymond C. Avansino	Chairman & Chief Executive Officer E.L. Wiegand Foundation 165 West Liberty Street Reno, NV 89501
Leslie B. Daniels	Operating Partner AE Industrial Partners, LP 2500 N. Military Trail, Suite 470 Boca Raton, FL 33431
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Elisa M. Wilson	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Eugene R. McGrath	Former Chairman and Chief Executive Officer Consolidated Edison, Inc. 4 Irving Place New York, NY 10003
Robert S. Prather	President & Chief Executive Officer Heartland Media, LLC 1843 West Wesley Road Atlanta, GA 30327

Officers:

Mario J. Gabelli	Chairman and Chief Executive Officer
Henry G. Van der Eb	Senior Vice President
Bruce N. Alpert	Senior Vice President
Agnes Mullady	Senior Vice President

Edgar Filing: WINNEBAGO INDUSTRIES INC - Form DEFA14A

Kevin Handwerker Executive Vice President, General Counsel and Secretary

Kieran Caterina Co-Chief Accounting Officer

Diane LaPointe Co-Chief Accounting Officer

GAMCO Asset Management

Inc.

Directors:

Douglas R. Jamieson

Regina M. Pitaro

William S. Selby

Officers:

Mario J. Gabelli Chief Executive Officer and Chief Investment Officer – Value Portfolios

Douglas R. Jamieson President, Chief Operating Officer and Managing Director

David Goldman General Counsel, Secretary & Chief Compliance Officer

Gabelli Funds, LLC

Officers:

Mario J. Gabelli Chief Investment Officer – Value Portfolios

Bruce N. Alpert Executive Vice President and Chief Operating Officer

Agnes Mullady President and Chief Operating Officer – Open End Fund Division

David Goldman General Counsel

Gabelli Foundation, Inc.

Officers:

Mario J. Gabelli Chairman, Trustee & Chief Investment Officer

Elisa M. Wilson President

Marc Gabelli Trustee

Matthew R. Gabelli Trustee

Michael Gabelli Trustee

GGCP, Inc.

Directors:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc Gabelli	President – GGCP, Inc. Vice President – Trading
Matthew R. Gabelli	G.research, LLC One Corporate Center Rye, NY 10580
Michael Gabelli	President & COO Gabelli & Partners, LLC One Corporate Center Rye, NY 10580
Frederic V. Salerno	Chairman Former Vice Chairman and Chief Financial

Officer
Verizon
Communications

Vincent S. Tese Executive
Chairman – FCB
Financial Corp

Elisa M. Wilson Director

Officers:

Mario J. Gabelli Chief Executive
Officer and Chief
Investment
Officer

Marc Gabelli President
Special Assistant

Francis J. Conroy to CEO,
Secretary
Chief Financial
and Accounting
Officer, Vice

Silvio A. Berni President
Corporate
Development and
Controller,
Assistant
Secretary

GGCP Holdings LLC
Members:

GGCP, Inc. Manager and
Member

Mario J. Gabelli Member

Teton Advisors, Inc.

Directors:

Marc Gabelli	Executive Chairman
Vincent J. Amabile	Founder- Amabile Partners
Stephen G. Bondi, CPA	Chief Financial Officer – Mittleman Brothers, LLC
Aaron J. Feingold, M.D.	President and Founder – Raritan Bay Cardiology Group
Nicholas F. Galluccio	Chief Executive Officer and President
Kevin M. Keeley	President & Executive Chairman – Keeley Teton Advisors, LLC
John M. Tesoro, CPA	Retired Partner – KPMG LLP

Officers:

Nicholas F. Galluccio	See above
Michael J. Mancuso, CPA	Chief Financial Officer
Deanna B. Marotz	Chief Compliance Officer

Associated Capital Group, Inc.

Directors:

Mario J. Gabelli
Chief Executive Officer and Chief Investment Officer of GGCP, Inc.
Chairman & Chief Executive Officer of GAMCO Investors, Inc.
Executive Chairman of Associated Capital Group, Inc.
Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.

Richard L. Bready
Former Chairman and Chief Executive Officer
Nortek, Inc.
50 Kennedy Plaza
Providence, RI 02903

Marc Gabelli
President – GGCP, Inc.

Douglas R. Jamieson
President and Chief Executive Officer

Bruce Lisman
Former Chairman - JP Morgan – Global Equity Division

Daniel R. Lee
Chief Executive Officer
Full House Resorts, Inc.
4670 South Ford Apache Road, Suite 190
Las Vegas, NV 89147

Salvatore F. Sodano
Vice Chairman – Broadridge Financial Solutions

Frederic V. Salerno
See above

Elisa M. Wilson
Director

Officers:

Mario J. Gabelli
Executive Chairman

Douglas R. Jamieson
President and Chief Executive Officer

Francis J. Conroy
Interim Chief Financial Officer

Kevin Handwerker
Executive Vice President, General Counsel and Secretary

David Fitzgerald
Assistant Secretary

Gabelli & Company Investment Advisers,
Inc.
Directors:

Douglas R. Jamieson

Officers:

Douglas R. Jamieson Chief Executive Officer and President

Francis J. Conroy Chief Financial Officer

John Givissis Controller

Kevin Handwerker Secretary

David Fitzgerald Assistant Secretary

G.research, LLC

Officers:

Cornelius V. McGinity President

Maria Gigi Controller and Financial Operations Principal

Bruce N. Alpert Vice President

Douglas R. Jamieson Secretary

Kevin Handwerker Assistant Secretary

David Fitzgerald Assistant Secretary

David Goldman Assistant Secretary

Josephine D. LaFauci Chief Compliance Officer

SCHEDULE II
INFORMATION WITH RESPECT TO
TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR
SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

DATE	SHARES PURCHASED SOLD(-)	AVERAGE PRICE(2)
------	-----------------------------	---------------------

COMMON STOCK-ARMSTRONG FLOORING, INC.

GAMCO ASSET MANAGEMENT INC.

3/05/19	10,000	13.7560
3/05/19	2,100	13.9900
3/05/19	16,500	13.5646
3/04/19	400	14.4268
2/28/19	700-	14.6257
2/28/19	1,600	14.6106
2/27/19	400-	14.6800
2/27/19	9,200	14.6952
2/26/19	2,600	14.9048
2/26/19	500	14.7999
2/25/19	700	14.5900
2/25/19	3,000	14.7630
2/22/19	5,399-	*DO
2/20/19	600	14.6200
2/20/19	500-	14.5600
2/20/19	1,551	14.5500
2/19/19	3,000	14.5262
2/19/19	5,449	14.5805
2/15/19	4,000	14.6871
2/15/19	2,000	14.7500
2/15/19	500-	14.5780
2/14/19	4,000	14.8127
2/13/19	8,000	14.6545
2/13/19	2,100	14.2820
2/13/19	1,700	14.6212
2/13/19	3,090	14.3845
2/13/19	600	14.3515
2/13/19	500	14.2440
2/13/19	8,800	14.5302
2/13/19	2,640	14.1877
2/11/19	700	13.1373
2/06/19	900	13.1500
2/04/19	4,000	13.2957
1/31/19	400-	13.4172
1/31/19	1,540	13.1700
1/31/19	2,500	13.3763

Edgar Filing: WINNEBAGO INDUSTRIES INC - Form DEFA14A

1/30/19	7,260	13.1124
1/30/19	630	13.1242
1/30/19	2,000	13.0500
1/30/19	900	13.0522
1/30/19	2,000	13.2150
1/30/19	1,960	13.1708
1/30/19	800	13.1316
1/29/19	1,100	13.1818
1/29/19	1,300	13.1723
1/29/19	1,300	13.1759
1/29/19	1,500	13.1801
1/29/19	2,000-	*DO
1/29/19	580	13.1482
1/28/19	2,000	13.1915
1/28/19	7,000	13.2028
1/28/19	500	13.1333
1/25/19	25,000	13.2338
1/23/19	2,300	13.0727
1/22/19	3,800	13.2986
1/22/19	4,000	13.2275
1/22/19	13,939	13.2820
1/16/19	1,000	12.7800
1/15/19	2,000	12.5640
1/14/19	1,000	12.8000
1/11/19	4,322	12.8865
1/10/19	7,737	13.1541
1/10/19	5,441	13.1856
1/10/19	400	13.2503
1/09/19	4,059	13.4215
1/09/19	2,119	13.4029
1/09/19	2,000	13.5521
1/08/19	300-	13.4001
1/08/19	1,000	13.3951
1/08/19	2,000	13.3965
1/08/19	1,000	13.3870
1/07/19	600	13.3234
1/07/19	1,000	13.2716
1/07/19	2,000	13.1725
TETON ADVISORS, INC		
3/01/19	5,000	14.4759
3/01/19	1,000	14.4100
2/13/19	2,000	14.4295
1/31/19	1,000	13.5290
1/31/19	2,000	13.4862
1/29/19	3,000	12.9848
1/24/19	2,000	12.7668
1/23/19	3,000	12.8478
1/11/19	2,000	12.7995
1/10/19	1,000	13.1500
1/08/19	2,000	13.2883
1/07/19	677	13.3767

1/07/19	3,000	13.3330
GABELLI FUNDS, LLC.		
GABELLI VALUE PLUS+ TRUST		
2/22/19	2,000	14.4994
1/15/19	2,800	12.5492
GABELLI SMALL CAP GROWTH FUND		
2/06/19	6,200	13.1097
1/30/19	2,792	13.0500
1/28/19	675	13.1333
GABELLI GLOBAL RISING INCOME AND DIVIDEND FUND		
1/28/19	1,400	13.2584
GABELLI EQUITY TRUST		
3/05/19	11,546	14.1087
3/04/19	3,454	14.4800
2/20/19	4,773	14.7274
1/18/19	3,263	13.1997
1/17/19	5,964	13.1718
GABELLI DIVIDEND & INCOME TRUST		
3/05/19	17,200	14.1288
3/04/19	3,800	14.4800
2/20/19	4,721	14.6356
1/29/19	8,827	13.0991
1/17/19	5,452	13.1669
GAMCO ALL CAP VALUE		
2/01/19	900-	13.2858
1/31/19	300	13.1567
1/24/19	1,400-	13.0067
1/09/19	500	13.5440

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.

(2) PRICE EXCLUDES COMMISSION.

(*) RESULTS IN CHANGE OF DISPOSITIVE POWER AND BENEFICIAL OWNERSHIP.