

THOR INDUSTRIES INC  
Form 8-K  
May 13, 2011

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

**FORM 8 K  
CURRENT REPORT**

**Pursuant to Section 13 or 15 (d) of the  
Securities Exchange Act of 1934**

**Date of Report (Date of Earliest Event Reported): May 13, 2011**

**Thor Industries, Inc.**

(Exact Name of Registrant as Specified in Charter)

**Delaware**  
(State or Other Jurisdiction of  
Incorporation)

**1-9235**  
(Commission File Number)

**93-0768752**  
(IRS Employer  
Identification No.)

**419 West Pike Street,  
Jackson Center, Ohio**  
(Address of Principal Executive Offices)

**45334-0629**  
(Zip Code)

Registrant's telephone number, including area code: **(937) 596-6849**

**N/A**

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01 Other Events.**

On May 13, 2011, Thor Industries, Inc. (the Company ) announced a settlement with the Securities and Exchange Commission (the SEC ) in connection with the previously disclosed SEC review regarding the facts and circumstances giving rise to the restatement of the Company s previously issued financial statements as of July 31, 2006 and 2005, and for each of the years in the three-year period ended July 31, 2006, and the financial results in each of the quarterly periods in 2006 and 2005, and its financial statements as of and for the three months ended October 31, 2006 and related matters. A copy of the Company s press release announcing the settlement is attached hereto as Exhibit 99.1 and is incorporated by reference herein.

**Item 9.01 Financial Statements and Exhibits.**

(d) *Exhibits*

Exhibit Number	Description
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99.1	Copy of press release, dated May 13, 2011, issued by the Company
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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**Thor Industries, Inc.**

Date: May 13, 2011

By: /s/ George J. Lawrence

Name: George J. Lawrence

Title: Senior Vice President, General  
Counsel and Corporate Secretary

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