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DREW INDUSTRIES INC Form 8-K March 19, 2010

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, DC 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): March 11, 2010

DREW INDUSTRIES INCORPORATED

(Exact name of registrant as specified in its charter)

Delaware 0-13646 13-3250533 (State or other jurisdiction of incorporation) (Commission File Number) (I.R.S. Employer Identification No.)

200 Mamaroneck Avenue, White Plains, New York 10601 (Address of principal executive offices) (Zip Code)

Registrant's telephone number, including(914) 428-9098 area code:

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 (see General Instruction A.2. below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12(b) under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o 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

Subsequent to the issuance of the Company's fourth quarter and full-year 2009 earnings release on February 16, 2010, the Company reclassified certain sales and the corresponding operating profits for the second half of 2009, between its Manufactured Housing Segment ("MH Segment") and its Recreational Vehicle Segment ("RV Segment"). There were no changes to the Company's consolidated results. This reclassification increased the 2009 RV Segment sales by \$4.9 million and RV Segment operating profit by \$0.4 million, with corresponding declines in the results of the MH Segment. The Company's content per travel trailer and fifth-wheel RV, and manufactured home, was adjusted to reflect this reclassification.

The amounts reported in the Company's Form 10-K as filed with the SEC on March 11, 2010, properly reflect the 2009 segment results.

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

DREW INDUSTRIES INCORPORATED (Registrant)

By: /s/ Joseph S. Giordano III

Joseph S. Giordano III

Chief Financial Officer and Treasurer

Dated: March 19, 2010

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