

THOR INDUSTRIES INC  
Form 8-K  
January 30, 2007

**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): January 29, 2007

**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 January 29, 2007, Thor Industries, Inc. (the Company ) issued a press release announcing that the Audit Committee of the Board of Directors has initiated an internal investigation. A copy of the Company s press release is attached hereto as Exhibit 99.1 and is incorporated by reference herein.

**Item 9.01 Financial Statements and Exhibits.**

(d) *Exhibits*

<u>Exhibit Number</u>	<u>Description</u>
99.1	Copy of press release, dated January 29, 2007, 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: January 30, 2007

By: /s/ Walter Bennett

Name: Walter Bennett

Title: Executive Vice President

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**EXHIBIT INDEX**

**Exhibit  
Number**

**Description**

99.1

Copy of press release, dated January 29, 2007, issued by the Company.