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THOR INDUSTRIES INC Form 8-K May 25, 2004

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 24, 2004

THOR INDUSTRIES, INC. (Exact name of registrant as specified in its charter)

DELAWARE (State or other jurisdiction of (Commission File Number) (IRS Employer I incorporation)

1-9235

93-0

419 WEST PIKE STREET, 45334-0629 JACKSON CENTER, OHIO (Zip Code) (Address of Principal Executive Offices)

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

(Former name or address, if changed since last report)

N/A

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

> (C) Exhibits

> > Exhibit Number Description

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99.1 Copy of press release, dated May 24, 2004,

issued by Thor Industries, Inc.

ITEM 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On May 24, 2004, Thor Industries, Inc. (the "Company") issued a press release announcing certain financial results for the third quarter and nine months ended April 30, 2004. A copy of the Company's press release is attached hereto as Exhibit 99.1 and is incorporated by reference herein.

In accordance with general instruction B.6 to Form 8-K, the information set forth in this Form 8-K (including Exhibit 99.1) shall be deemed "furnished" and not "filed" with the Securities and Exchange Commission for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and shall not be incorporated by reference into any filing under the Securities Act of 1933, as amended.

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 25, 2004 By: /s/ Walter Bennett

Name: Walter Bennett

Title: Executive Vice President

EXHIBIT INDEX

EXHIBIT NUMBER	DESCRIPTION
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