

THOR INDUSTRIES INC

Form NT 10-Q/A

June 18, 2007

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 12b-25
(Amendment No. 1)
NOTIFICATION OF LATE FILING**

(Check one): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D Form N-SAR
Form N-CSR

For Period Ended: April 30, 2007

Transition Report on
Form 10-K

Transition Report on
Form 20-F

Transition Report on
Form 11-K

Transition Report on
Form 10-Q

Transition Report on
Form N-SAR

For the Transition Period
Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I REGISTRANT INFORMATION

Thor Industries, Inc.

Full Name of Registrant

N/A

Former Name if Applicable

419 West Pike Street

Address of Principal Executive Office (*Street and Number*)

Jackson Center, Ohio 45334-0629

City, State and Zip Code

PART II RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

(a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

o (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date*; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

* The timing of the filing of the Form 10-Q is addressed more fully in Part III of this Form 12b-25.

PART III NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Thor Industries, Inc. (the Registrant) reported on Form 12b-25 filed with the Commission on June 12, 2007 (the Original Form 12b-25) that the Registrant was unable to timely file its quarterly report on Form 10-Q for the period ended April 30, 2007 by the prescribed due date of June 11, 2007 for the reasons set forth in the Original Form 12b-25. The Registrant anticipated, however, that it would be able to file the Form 10-Q on or before the fifth calendar day following the prescribed due date.

The Registrant continues to be unable to file the Form 10-Q because of the continued time demands on the Registrant with respect to the restated financial statements and the preparation of reports for prior periods, as further described in the Original Form 12b-25. The Registrant intends to file the Form 10-Q as soon as reasonably practicable.

SEC 1344 (03-05) **Persons who are to respond to the collection of information contained in this form are not required**

**to respond
unless the
form displays
a currently
valid OMB
control
number.**

(Attach extra Sheets if Needed)

PART IV OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification

Walter Bennett (Name) (937) (Area Code) 596-6849 (Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed ? If answer is no, identify report(s).

Yes No

The Registrant has not filed its Quarterly Report on Form 10-Q for the period ended January 31, 2007.

- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

There are no changes to the response to this item from the Original Form 12b-25.

This report includes forward looking statements that involve uncertainties and risks. There can be no assurance that actual results will not differ from the Registrant's expectations. The estimates noted in this Form 12b-25 have not yet been subject to a SAS 100 review by the Registrant's independent, registered public accounting firm and may be subject to change until the Registrant finalizes its quarterly financial statements. Other factors which could cause materially different results include, among others, the Registrant's ability to become current in its filings with the SEC, additional issues that may arise in connection with the findings of the Audit Committee's investigation and the SEC's requests for additional information, fuel prices, fuel availability, interest rate increases, increased material costs, the success of new product introductions, the pace of acquisitions, cost structure improvements, competition and general economic conditions and the other risks and uncertainties discussed more fully in the Registrant's Annual Report on Form 10-K/A for the year ended July 31, 2006, and in the Management's Discussion and Analysis of Financial Condition and Results of Operations section of the Registrant's Form 10-Q/A for the quarter ended October 31, 2006, which are on file with the Securities and Exchange Commission and may be accessed at <http://www.sec.gov>. The Registrant disclaims any obligation to update or correct any forward-looking statements made herein due to the occurrence of events after the issuance of this report, except as required under the federal securities laws.

Thor Industries, Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date June 18, 2007

By /s/ Walter Bennett

Name: Walter Bennett

Title: Executive Vice President

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).