

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 2)*

FLEXSTEEL INDUSTRIES, INC.

(Name of Issuer)

COMMON STOCK

(Title of Class of Securities)

339382103

(CUSIP Number)

December 31, 2001

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

 1 NAMES OF REPORTING PERSONS
 I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS

HEARTLAND ADVISORS, INC.
 #39-1078128

 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a)
 (b)

 3 SEC USE ONLY

 4 CITIZENSHIP OR PLACE OF ORGANIZATION

WISCONSIN, U.S.A.

 SOLE VOTING POWER

5
 NUMBER OF
 SHARES 46,400

 SHARED VOTING POWER

6
 BENEFICIALLY
 OWNED BY None

 SOLE DISPOSITIVE POWER

7
 EACH
 REPORTING
 PERSON 172,300

 SHARED DISPOSITIVE POWER

8
 WITH None

 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

172,300

 10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

2.8%

 12 TYPE OF REPORTING PERSON

IA

Item 1.

(a) Name of Issuer: Flexsteel Industries, Inc.

(b) Address of Issuer's Principal Executive Offices:

P.O. Box 877
Dubuque, Iowa 52004-0877

Item 2.

(a) Name of Person Filing:

(1) Heartland Advisors, Inc.

(2) William J. Nasgovitz

(b) Address of Principal Business Office:

(1) 789 North Water Street
Milwaukee, WI 53202

(2) 789 North Water Street
Milwaukee, WI 53202

(c) Citizenship: Heartland Advisors is a Wisconsin corporation.

William J. Nasgovitz - U.S.A

(d) Title of Class of Securities: Common Stock

(e) CUSIP Number: 339382103

Item 3. The persons filing this Schedule 13G are Heartland Advisors, Inc., an investment adviser registered with the SEC, and William J. Nasgovitz, President and principal shareholder of Heartland Advisors, Inc. Mr. Nasgovitz joins in this filing pursuant to SEC staff positions authorizing certain individuals in similar situations to join in a filing with a controlled entity eligible to file on Schedule 13G. The reporting persons do not admit that they constitute a group.

Item 4. Ownership.

For information on ownership, voting and dispositive power with respect to the above listed shares, see Items 5-9 of the Cover Page.

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following: [X]

Item 6. Ownership of more than Five Percent on Behalf of Another Person.

Not Applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the

Security Being Reported on By the Parent Holding Company.

Not Applicable.

Item 8. Identification and Classification of Members of the Group.

Not Applicable.

Item 9. Notice of Dissolution of Group.

Not Applicable.

Item 10. Certification.

By signing below, the undersigned certify that, to the best of their knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

DATE: January 8, 2002

WILLIAM J. NASGOVITZ

HEARTLAND ADVISORS, INC.

By: /s/ PAUL T. BESTE

By: /s/ PAUL T. BESTE

Paul T. Beste
As Attorney in Fact for
William J. Nasgovitz

Paul T. Beste
Chief Operating Officer

EXHIBIT INDEX

Exhibit 1 Joint Filing Agreement

EXHIBIT 1

Joint Filing Agreement

The undersigned persons agree and consent to the joint filing on their behalf of this Schedule 13G in connection with their beneficial ownership of Flexsteel Industries, Inc. at December 31, 2001.

WILLIAM J. NASGOVITZ

By: /s/ PAUL T. BESTE

Paul T. Beste

As Attorney in Fact for William J. Nasgovitz

HEARTLAND ADVISORS, INC.

By: /s/ PAUL T. BESTE

Paul T. Beste

Chief Operating Officer