

POLARIS INDUSTRIES INC/MN  
Form 10-K/A  
November 22, 2011

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 10-K/A**

(Amendment No. 1)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d)

OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2010

Commission file number 001-11411

**POLARIS INDUSTRIES INC.**

(Exact name of registrant as specified in its charter)

<b>Minnesota</b> (State or other jurisdiction	<b>41-1790959</b> (I.R.S. Employer
of incorporation or organization)	Identification No.)
<b>2100 Highway 55, Medina MN</b> (Address of principal executive offices)	<b>55340</b> (Zip Code)
<b>(763) 542-0500</b>	

(Registrant's telephone number, including area code)

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**Securities registered pursuant to Section 12(b) of the Act:**

<b>Title of Class</b>	<b>Name of Each Exchange on Which Registered</b>
Common Stock, \$.01 par value	New York Stock Exchange

**Securities registered pursuant to Section 12(g) of the Act: None**

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes  No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Exchange Act. Yes  No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer  Accelerated filer

Non-accelerated filer  (Do not check if a smaller reporting company) Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

The aggregate market value of the registrant's common stock held by non-affiliates of the registrant was approximately \$1,745,902,000 as of June 30, 2010, based upon the last sales price per share of the registrant's Common Stock, as reported on the New York Stock Exchange on such date.

As of February 16, 2011, 34,097,865 shares of Common Stock, \$.01 par value, of the registrant were outstanding.

**DOCUMENTS INCORPORATED BY REFERENCE:**

Portions of the registrant's Annual Report to Shareholders for the year ended December 31, 2010 (the 2010 Annual Report) furnished to the Securities and Exchange Commission are incorporated by reference into Part II of this Form 10-K.

Portions of the definitive Proxy Statement for the registrant's Annual Meeting of Shareholders to be held on April 28, 2011 to be filed with the Securities and Exchange Commission within 120 days after the end of the fiscal year covered by this report (the 2011 Proxy Statement), are incorporated by reference into Part III of this Form 10-K.



**EXPLANATORY NOTE**

We are filing this Amendment No. 1 on Form 10-K/A (the Amendment ) to Polaris Industries Inc. s (the Company ) Annual Report on Form 10-K for the year ended December 31, 2010, as filed with the Securities and Exchange Commission on March 1, 2011 (the Original Filing ), solely to re-file Exhibit 13 thereto to include the Company s Selected Financial Data, which was incorporated by reference from the Company s 2010 annual report, but was inadvertently omitted from Exhibit 13 to the Original Filing.

Except as described above, no other changes have been made to the Original Filing, and this Amendment does not otherwise amend, update or change the financial statements or disclosures in the Original Filing.

**PART IV**

**Item 15.**

(a)  
3. Exhibits

- 13 Portions of the Annual Report to Security Holders for the Year Ended December 31, 2010 included pursuant to Note 2 to General Instruction G.
- 32.a Certification of Chief Executive Officer required by Exchange Act Rule 13a-14(a).
- 32.b Certification of Chief Financial Officer required by Exchange Act Rule 13a-14(a).

**Signatures**

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Dated: November 22, 2011

POLARIS INDUSTRIES INC.

/s/ Michael W. Malone  
Michael W. Malone  
Vice President Finance and  
Chief Financial Officer

**EXHIBIT INDEX**

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